



General Assembly

Distr.: General
8 April 1998

Original: English

Fifty-second session

Agenda item 114

**Review of the efficiency of the administrative and
financial functioning of the United Nations**

Guidelines for Internal Control Standards

Report of the Secretary-General

I. Introduction

1. The streamlining and strengthening of internal controls is an important area of the ongoing reform of the Organization. These efforts should proceed from a solid conceptual basis and specific benchmarks reflecting best practices in maintaining effective management control. Such a framework is provided by the Guidelines for Internal Control Standards approved by the International Organization of Supreme Audit Institutions (INTOSAI). INTOSAI is the professional organization of supreme audit institutions of virtually all member States of the United Nations.

2. The INTOSAI Guidelines, reproduced in the annex to the present report, are aimed at strengthening management control and enhancing more focused accountability in the public sector. The Guidelines specify the nature of the internal control structure and the objectives of internal controls. They emphasize that internal controls should serve as an effective management tool to promote cost-effective operations and services for the achievement of the Organization's mission, to safeguard resources against waste, abuse, mismanagement and fraud, to ensure adherence to legislative mandates, regulations and management directives and to foster the development of

comprehensive and reliable financial and management data and information flows.

II. Nature and substance of the Guidelines for Internal Control Standards

3. The INTOSAI Guidelines are the result of an international effort to summarize, formalize and publicize best practices in effective internal controls of government management. They capture, in broad and general terms, the standards essential for effective internal controls in government management. They provide an overview of internal control concepts, objectives and standards, set out definitions and limitations of internal controls, review relevant standards and provide guidance on establishing the framework for internal control structures and recommendations on monitoring internal controls.

4. The general standards of internal controls include reasonable assurance by internal control structures that the Organization's objectives will be accomplished; a supportive attitude by managers and staff towards internal controls at all times; personal and professional integrity and competence of managers and employees regarding internal controls; and identifying and developing specific control objectives for



each activity of the Organization. The Guidelines emphasize that the control objectives have to be comprehensive, reasonable and integrated into the overall organizational objectives. To be effective, internal controls must be appropriate, they must function consistently as planned and they must be cost-effective, so that the cost of implementing controls should not exceed the benefits derived.

5. Detailed control standards, which are the mechanisms or procedures by which control objectives are achieved, include:

(a) Transparent and comprehensive documentation concerning the internal control structure and all transactions and significant events, which should be readily available for examination;

(b) Prompt and proper recording of transactions and significant events;

(c) Strict observance of the scope of authority granted by persons authorizing and executing transactions and significant events;

(d) Separation of duties and responsibilities among individuals involved in authorizing, processing, recording and reviewing transactions and significant events;

(e) Competent supervision to ensure that internal control objectives are achieved;

(f) Access to resources and records to be limited to authorized individuals who are accountable for their custody and/or use.

III. Significance of the adoption of the Guidelines by the United Nations

6. Over the years, the United Nations has established the developed system of internal controls, most of which dovetail with the spirit and the letter of the INTOSAI Guidelines. The existing internal control structure is documented in the Secretary-General's bulletins, administrative instructions, management and personnel directives and procedures manuals for the areas of personnel, finance, accounting, procurement, field operations, etc. It is a long-standing requirement of the Organization that all transactions and significant events are promptly recorded, classified, approved and executed by formally authorized persons, with due regard to segregation of duties and competent supervision.

7. However, audits and inspections indicate that our internal control system shows gaps and deficiencies and that

it requires consistent and continuous improvement and strengthening. While in some areas internal controls are slack or insufficient, in others many detailed procedural requirements already in place are stifling initiative and flexibility and creating situations where the cost of control is out of proportion to the risk or the value of potential loss. The ongoing reform demands that the internal controls be streamlined and fine-tuned in line with current best practices.

8. The INTOSAI Guidelines will provide the internationally recognized standard of such best practices and will allow management to check the efficiency of its internal controls against those standards. The formal acceptance of the INTOSAI Guidelines by the United Nations would not only signify the Organization's formal compliance with internationally approved standards of internal controls, but would also give impetus to and sharpen the focus of streamlining and strengthening internal controls in the course of reform.

9. With this in mind, the Secretary-General has decided to adopt the Guidelines for Internal Control Standards as a general substantive standard against which the Secretariat's internal control procedures and systems should conform, and has instructed the Under-Secretary-General for Management to take appropriate measures to bring the existing internal controls in line with INTOSAI standards. The INTOSAI Guidelines will be made widely available to management and staff both in hard copy and on the United Nations home page on the Internet. The Secretary-General is of the view that it would be appropriate to reflect the formal acceptance of the Guidelines in the Financial Regulations of the United Nations.

10. The INTOSAI Guidelines provide minimal acceptable standards of internal controls. The United Nations funds and programmes, whose programmatic and operational activities comprise a considerable share of their mandates, are at liberty to adopt a more extensive and specific system of internal controls, suitable to their areas of activity, of which INTOSAI standards will remain the core.

IV. Recommendation for action by the General Assembly

11. In accordance with the above, the Secretary-General proposes that the General Assembly adopt the following amendment to article X of the Financial Regulations of the United Nations:

"Regulation 10.1 (e):

"The internal control systems and procedures of the Organization should be in conformity, *mutatis mutandis*, with the Guidelines for Internal Control Standards approved by the International Organization of Supreme Audit Institutions in June 1992, or such later promulgations thereof which are acceptable to the Secretary-General."

Annex**Guidelines for Internal Control Standards****Internal Control Standards Committee****International Organization of Supreme Audit Institutions****Contents**

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I. Introduction

Internal control has long been of interest to the members of the International Organization of Supreme Audit Institutions (INTOSAI). This interest can be traced to the 1974 Congress, where discussions were held about the need for internal audit and the importance of internal control systems. Since that time, interest in internal controls has grown as government management has become more complex, leading to difficulties for management in reviewing the correctness of every individual employee task. Many Governments are looking for ways to provide more economical, efficient and effective services and to control deficits and debt. This often involves reorganizing old structures, revising old procedures, allowing managers more freedom and increasing reliance on automated technologies. In such an environment, an effective internal control structure can provide reasonable assurance that management's objectives are being achieved.

The Committee on Internal Control Standards was formed to strengthen financial management and to establish more focused accountability in the public sector. Its goal is to develop guidance for establishing and maintaining effective internal controls. During the drafting of the present document, the Committee realized that these standards and guidelines are applicable to all managers, not only financial managers, and expanded the scope of the paper to cover all government operations. Therefore, this document's use of the term "internal controls" is not limited to the traditional view of financial and related administrative control, but covers the broader concept of management control.

The following member countries were involved in this project:

Austria, Court of Audit;
Chile, Office of the Comptroller General;
Egypt, Central Auditing Organization;
France, Court of Accounts;
Jamaica, Office of the Auditor General;
Spain, Tribunal of Accounts;
Tanzania, Exchequer and Audit Department;
United States of America, General Accounting Office;
Yugoslavia, Social Accounting Service.

The members identified four areas in which they believed guidance was needed to achieve the Committee's goal. These areas were:

(a) Concepts and objectives of internal controls;

(b) A minimal set of internal control standards that any State could use as a framework to develop a specific internal control structure;

(c) Implementation of an internal control structure;

(d) Periodic monitoring of the effectiveness of an internal control structure.

Each member of the Committee researched one of these four areas. The individual research papers were combined into a draft document for discussion by Committee members and was given to all INTOSAI members for comment. Those discussions and comments provided the Committee with insight into the use of internal controls by various systems of government.

The Committee discovered that while systems of government vary widely, the standards for strong internal controls are generally the same. The present document attempts to capture those standards and to present a consensus of the standards desirable in any specific internal control structure. Government management can use these standards to implement an effective internal control structure. Government auditors can use them to help evaluate those structures.

The Committee would like to thank the following countries for sharing their knowledge of and experience with internal controls and for taking the time to respond to our request for comments.

Australia	Netherlands
Belgium	New Zealand
Belize	Norway
Botswana	Pakistan
Canada	Panama
Colombia	Peru
Costa Rica	Philippines
Czechoslovakia	Portugal
Denmark	Qatar
Finland	St. Lucia
Germany	Sierra Leone
Haiti	South Africa
Hungary	Switzerland
India	Tunisia
Ireland	Turkey
Italy	United Kingdom of Great Britain and Northern Ireland
Mauritania	Yemen
Mexico	Zimbabwe

After incorporation of the comments, the Governing Board approved the issuance of these Guidelines for Internal Control Standards at its 35th meeting (Washington, D.C.,

October 1991). This is a "living" document reflecting the current trends in designing, implementing, and evaluating internal control structures.

Charles A. Bowsher
Comptroller General of the United States of America
Chairman, Internal Control Standards Committee

II. Overview of internal control concepts, objectives and standards

1. Internal control is a management tool used to provide reasonable assurance that management's objectives are being achieved. Therefore, responsibility for the adequacy and effectiveness of the internal control structure rests with management. The head of each governmental organization must ensure that a proper internal control structure is instituted, reviewed and updated to keep it effective.

2. The Supreme Audit Institution also has a responsibility for ensuring adequate internal control. It should encourage and support:

(a) The establishment of detailed organizational internal control structures for each governmental unit based on the standards presented in this document;

(b) A review of that structure to assure that internal controls are working as intended and are adequate to achieve the desired results.

3. As they are ultimately responsible for the adequacy of the internal control structure and its implementation, it is important that the management structures of all organizational units within government understand the nature of the internal control structure and the objectives of internal controls. An internal control structure is defined as the plans of an organization, including management's attitude, methods, procedures and other measures that provide reasonable assurance that the following general objectives are achieved:

(a) Promoting orderly, economical, efficient and effective operations and quality products and services consistent with the organization's mission;

(b) Safeguarding resources against loss resulting from waste, abuse, mismanagement, errors, fraud and other irregularities;

(c) Adhering to laws, regulations and management directives;

(d) Developing and maintaining reliable financial and management data and fairly disclosing such data in timely reports.

4. The following standards form the framework for an internal control structure and have been categorized under general standards and detailed standards:

A. General standards

Reasonable assurance: Internal control structures are to provide reasonable assurance that the aforementioned general objectives will be accomplished.

Supportive attitude: Managers and employees are to maintain and demonstrate a positive and supportive attitude towards internal controls at all times.

Integrity and competence: Managers and employees are to have personal and professional integrity and are to maintain a level of competence that allows them to understand the importance of developing, implementing and maintaining good internal controls and to accomplish the general objectives of internal controls.

Control objectives: Specific control objectives are to be identified or developed for each activity of the organization and are to be appropriate, comprehensive, reasonable and integrated into the overall organizational objectives.

Monitoring controls: Managers are to monitor continually their operations and to take prompt, responsive action on irregular, uneconomical, inefficient and ineffective operations.

B. Detailed standards

Documentation: The internal control structure and all transactions and significant events are to be clearly documented and such documentation is to be readily available for examination.

Prompt and Proper recording of transactions and events: Transactions and significant events are to be promptly recorded and properly classified.

Authorization and execution of transactions and events: Transactions and significant events are to be authorized and executed only by persons acting within the scope of their authority.

Separation of duties: Key duties and responsibilities in authorizing, processing, recording and reviewing

transactions and events should be separated among individuals.

Supervision: Competent supervision is to be provided to ensure that internal control objectives are achieved.

Access to and accountability for resources and records: Access to resources and records is to be limited to authorized individuals accountable for their custody or use. To ensure accountability, the resources are to be periodically compared with the recorded amounts to determine whether the two agree. The asset's vulnerability should determine the frequency of the comparison.

5. These standards are applicable to all governmental organizational units. They can be viewed as the minimum acceptable standards for organizations to follow when instituting internal controls and should provide criteria for auditors when auditing the internal control structure.

6. The standards presented here are not new ideas. Many of them are currently incorporated in government operations. Their presentation as a framework, however, may be new. The remainder of this document discusses in greater detail the definition and limitations of internal controls, the internal control standards, the establishment of the framework for internal controls and the implementation and monitoring of internal control structures.

III. Definition and limitations of internal controls

A. Definition and objectives

7. Internal control structures are defined as the plans of an organization, including management's attitude, methods, procedures and measures providing reasonable assurance that the objectives of the organization are being achieved. Those objectives are:

(a) Promoting orderly, economical, efficient and effective operations and quality products and services consistent with the organization's mission;

(b) Safeguarding resources against loss resulting from waste, abuse, mismanagement, errors, fraud and irregularities;

(c) Adhering to laws, regulations and management directives;

(d) Developing and maintaining reliable financial and management data and fairly disclosing such data in timely reports.

8. This definition of internal control structures and their objectives are intentionally broad in scope in order to cover all government operations. However, internal controls have been organized and defined in various other ways. The following descriptions have been provided as a point of reference.

9. When describing internal controls according to their role in the organizational structure, they have often been organized into the broad categories of management, administrative and accounting controls. Management controls are often viewed as encompassing all controls. They are the framework of the organization, involving all the plans, policies, procedures and practices needed for employees to achieve the entity's objectives. Administrative controls are those procedures and records concerning the decision-making processes that guide employees in carrying out authorized activities to achieve the organization's objectives. Accounting controls cover the procedures and documentation concerned with the safeguarding of assets and the reliability of financial records.

10. Internal controls have also been categorized by their intended purpose: to prevent errors (for example, by segregating duties and authorization requirements); to detect errors (for example, by establishing production standards to detect variances in actual results); to correct errors that have been detected (for example, by collecting an overpayment to a vendor); or to compensate for weak controls where the risk of loss is high and additional controls are needed.

11. In practice, the distinction among these various categories is often difficult to recognize because an effective internal control structure requires elements of each. Even the descriptions of each category of control can vary. However, regardless of how internal controls are organized or defined, they should not be thought of as alternatives to each other. They should be complementary. Any one control has advantages and disadvantages and an effective internal control structure uses a mixture of controls to compensate for the particular disadvantages of individual controls.

12. To be effective, internal controls must satisfy three basic criteria:

(a) They must be appropriate (that is, the right control in the right place and commensurate to the risk involved);

(b) They must function consistently as planned throughout the period (that is, be complied with carefully by all employees involved and not bypassed when key personnel are away or the workload is heavy);

(c) They must be cost-effective (that is, the cost of implementing the control should not exceed the benefits derived).

B. Limitations on internal control effectiveness

13. No internal control structure, however detailed and comprehensive, can by itself guarantee efficient administration and complete and accurate records or be foolproof against fraud, especially when those involved hold positions of authority or trust. Internal controls dependent on the segregation of duties can also be rendered ineffective where collusion by several individuals is involved. In addition, authorization controls can be abused by the person in whom the authority is vested and management is frequently in a position to override the controls it has established. To maintain an internal control structure that would eliminate the risk of loss is not realistic and would probably cost more than is warranted by the benefits derived.

14. Because any internal control structure depends on the human factor, it is subject to flaws in design, errors of judgement or interpretation, misunderstanding, carelessness, fatigue and distraction. While the competence and integrity of the personnel designing and operating the system may be controlled by selection and training, these qualities may alter owing to pressures from within and outside the agency. Furthermore, no matter how competent the staff, the controls they operate may become ineffective if they do not correctly understand their function in the control process or choose to ignore it.

15. Organizational changes and management attitude can have a profound impact on the effectiveness of an internal control structure and the personnel operating the structure. Thus, management needs to continually review and update controls, communicate changes to personnel and set an example by adhering to those controls.

IV. Discussion of the internal control standards

16. The establishment of demanding internal control standards is necessary, in particular in government, in view of its size, diversity, the volume of transactions, the multiplicity of records and numerous rules, regulations and laws. Because statutory provisions govern the management and control of public resources and public programmes,

standards that govern and ensure such compliance are required.

17. Internal control standards are separated into two categories: general standards and detailed standards. Together, they define the framework for the minimum level of acceptability for an internal control structure in operation. They should be used as the criteria for both developing and evaluating internal controls. These internal control standards apply to all management, operational and administrative functions and should not be limited to financial operations. They also apply to all systems, whether automated or manual.

A. General standards

18. The general standards consist of reasonable assurance, supportive attitude, integrity and competence, control objectives and monitoring controls. Together, they provide the proper control environment within the organization.

Reasonable assurance

19. Internal control structures are to provide reasonable assurance that the general objectives will be accomplished.

20. Reasonable assurance signifies a satisfactory level of confidence under given considerations of costs, benefits and risks. Determining how much assurance is reasonable requires judgement. In exercising that judgement, managers should:

(a) Identify the risks inherent in their operations and the acceptable levels of risk under varying circumstances;

(b) Assess risk both quantitatively and qualitatively.

21. Reasonable assurance recognizes that the cost of internal controls should not exceed the benefits derived. Cost refers to the financial measure of resources consumed in accomplishing a specified purpose and the economic measure of a lost opportunity, such as a delay in operations, a decline in service levels or productivity or low employee morale. A benefit is measured by the degree to which the risk of failing to achieve a stated objective is reduced. Examples include, increasing the probability of detecting fraud, waste, abuse or error, preventing an improper activity or enhancing regulatory compliance.

22. Designing internal controls that are cost beneficial while reducing risk to an acceptable level requires that managers clearly understand overall objectives. Government managers may design systems with excessive controls in one area of their operations that adversely affect other

operations. For example, employees may try to circumvent burdensome procedures, inefficient operations may cause delays and diluted responsibilities may make it difficult to identify accountable individuals. Thus, benefits derived from excessive controls in one area may be outweighed by increased costs in others.

23. An example of inefficient operations follows. A government agency's field office is responsible for a construction project for homeless individuals. However, every variation from the original contract, regardless of its technical or financial impact, must be approved by headquarters with the objective of controlling costs and product quality. This slows down the construction project's progress, which may increase costs and harm one or more of the individuals whom the construction was intended to benefit. To improve efficiency, headquarters could delegate the authority for minor contract changes to the field office. The headquarters' office would still have adequate control of the construction costs and quality while reducing delays.

Supportive attitude

24. Managers and employees are to maintain and demonstrate a positive and supportive attitude towards internal controls at all times.

25. Attitude is established by top management and is reflected in all aspects of management's actions. The involvement and support of top government officials and legislators will foster a positive attitude. This attitude will also be fostered by managers committed to achieving strong controls through actions concerning agency organization, personnel practices, supervision, communication, protection and use of resources through systematic accountability; monitoring and reporting systems; seeking improvement suggestions from employees at all levels; and general leadership. Management can demonstrate its support for good internal controls by emphasizing the value of independent and objective internal auditing in identifying areas for improving performance quality and by responding to information developed through internal audits.

26. Employees must follow internal controls and take steps to promote the effectiveness of the controls. A supportive attitude will affect performance quality and, as a result, the quality of internal controls. When internal controls are a consistently high management priority, management initiates and fosters a positive and supportive attitude.

27. In the final analysis, the commitment by management in setting the "tone at the top" is critical in maintaining a positive and supportive attitude towards internal controls in an organization.

Integrity and competence

28. Managers and employees are to have personal and professional integrity and are to maintain a level of competence that allows them to understand the importance of developing, implementing and maintaining good internal controls and to accomplish the general objectives of internal controls.

29. Managers and employees must maintain and demonstrate, (a) personal and professional integrity and ethical values, (b) a level of skill necessary to help ensure effective and efficient performance, and (c) an understanding of internal controls sufficient to effectively discharge their responsibilities.

30. Many elements influence the integrity of managers and employees. The "tone at the top" is important. Personnel should periodically be reminded of their obligations under an operative code of conduct that comes from top management. Counselling and performance appraisals are also important. Overall performance appraisals should be based on an assessment of many critical factors, including the implementation and maintenance of effective internal controls.

31. Hiring and staffing decisions should include assurances that individuals have the proper education and experience to carry out their assigned jobs. Once on the job, the individual should be given the necessary formal and on-the-job training. Managers and employees who possess a good understanding of internal controls and are willing to take responsibility for them are vital to an effective control structure.

Control objectives

32. Specific control objectives are to be identified or developed for each ministry/department/agency activity and are to be appropriate, comprehensive, reasonable and integrated into the overall organizational objectives.

33. The objectives are the positive effects that management tries to attain or the adverse conditions/negative effects that management seeks to avoid. The objectives should be tailored to fit the specific operations in each activity while being consistent with the overall internal control objectives, similar to those presented in paragraph 7 above, which would be set forth by a central department/ministry or through legislation.

34. To develop specific control objectives, all operations should be grouped first into broad categories. Then, within each broad category, operations should be grouped into one or more sets of regularly recurring activities (such as

identifying, classifying, recording and reporting information) that are required to process a particular transaction or event. These groupings should be compatible with the organizational structure of the entity and its division of responsibilities.

35. Agency operations can often be broadly categorized as follows:

(a) Management activities cover the overall policy and planning, organization and audit functions;

(b) Programme (operational) activities are those that relate to the agency's mission;

(c) Financial activities cover the traditional control areas concerned with budget, the flow of funds (revenues and expenditures), related assets and liabilities and financial information;

(d) Administrative activities are those that provide support to the agency's primary mission, such as library services, mail processing and delivery, printing and procurement.

36. To develop the control objectives, the sets of recurring activities must be identified and analysed. For example, the recurring activities associated with the procurement of materials (an administrative activity), would include, (a) identifying needed items, (b) selecting a vendor, (c) contracting for the items, (d) receiving the items, and (e) checking for quality. One of the control objectives to be achieved in this area might be that only those requests for materials that meet management's criteria should be approved. Another may be that only requested materials should be accepted.

37. Obviously, the broad categories mentioned above interact and control objectives over this interaction must also be established. For example, while the above example was considered an administrative activity, payment for the materials is a financial activity and the use of the materials may be a programme activity. The categories would need to have interface in order to properly control and record the payment.

Monitoring controls

38. Managers are to continually monitor their operations and take prompt, responsive action on all findings of irregular, uneconomical, inefficient and ineffective operations.

39. Monitoring operations ensures that internal controls are achieving the desired results. Monitoring of operations should be built into the methods and procedures managers

select to control operations and to ensure that the activities meet the objectives of the organization. Monitoring includes addressing audit findings and recommendations reported by their internal and external auditors to determine what corrective actions are needed.

B. Detailed standards

40. Detailed standards are the mechanisms or procedures by which control objectives are achieved. They include, but are not limited to, specific policies, procedures, plans of organization (including separation of duties) and physical arrangements (such as locks and fire alarms). Controls must provide reasonable assurance that the internal control objectives are being achieved continually. To do so, they must be effective and efficient and be designed to work together as a system, not individually.

41. To be effective, controls should fulfil their intended purpose in actual application. A set of controls designed to operate in a manual environment may not be effective in an automated environment. Therefore, the controls selected should provide the coverage they are supposed to provide and operate when intended. As for efficiency, controls should be designed to derive maximum benefit with minimum effort. Controls tested for effectiveness and efficiency should be those in actual operation and should be evaluated over time to ensure that they are continually used.

42. The following controls are those widely used in designing an orderly and effective internal control structure. The specific methods and procedures discussed within each are not exhaustive but are used as examples.

Documentation

43. The internal control structure and all transactions and significant events are to be clearly documented and the documentation is to be readily available for examination.

44. An organization must have written evidence of, (a) its internal control structure, including its objectives and control procedures, and (b) all pertinent aspects of significant events and transactions. Also, the documentation must be available and easily accessible for examination by appropriate personnel and the auditors.

45. Documentation of the internal control structure should include identification of an organization's structure and policies, its operating categories, related objectives and its control procedures. These should appear in documents such as management directives, administrative policies, procedures manuals and accounting manuals.

46. Documentation of transactions or significant events should be complete and accurate and should enable each transaction or event (and related information) to be traced from its inception, while it is in process, to after it is completed.

47. Documentation of the internal control structure, transactions, and significant events must have a clear purpose, contribute to achieving the organization's objectives and be useful to managers in controlling their operations and to auditors or others involved in analysing operations. Documentation without a clear purpose will hinder the efficiency and effectiveness of the organization.

Prompt and proper recording of transactions and events

48. Transactions and significant events are to be promptly recorded and properly classified.

49. Transactions and events must be promptly recorded as they occur if information is to maintain its relevance and value to management in controlling operations and making decisions. This applies to the entire process or life cycle of a transaction or event, including, (a) initiation and authorization, (b) all stages while in process, and (c) its final classification in summary records. It also applies to promptly updating all documentation for relevance.

50. Proper classification of transactions and events is also required to ensure that reliable information is available to management. Proper classification involves organizing and formatting of information from which reports, schedules and financial statements are prepared.

51. Prompt and proper recording of information is essential for assuring the timeliness and reliability of all information used by the organization to support its operations and decision-making.

Authorization and execution of transactions and events

52. Transactions and significant events are to be authorized and executed only by persons acting within the scope of their authority.

53. Management decides to exchange, transfer, use or commit resources for specified purposes under specific conditions. Authorization is the principal means of ensuring that only valid transactions and events are initiated as intended by management. Authorization, which should be documented and clearly communicated to managers and employees, should include the specific conditions and terms under which authorizations are to be made. Conforming to

the terms of an authorization means that employees execute their assigned duties in accordance with directives and within the limitations established by management or legislation.

Separation of duties

54. Key duties and responsibilities in authorizing, processing, recording and reviewing transactions and events should be divided among individuals.

55. To reduce the risk of error, waste or wrongful acts and the risk of not detecting such problems, no one individual or section should control all key stages of a transaction or event. Rather, duties and responsibilities should be assigned systematically to a number of individuals to ensure that effective checks and balances exist. Key duties include authorizing and recording transactions, issuing and receiving assets, making payments and reviewing or auditing transactions. Collusion, however, can reduce or destroy the effectiveness of this internal control technique.

56. A small organization may have too few employees to use this technique properly. In such cases, management must be aware of the risks and compensate with other controls. Rotation of employees may help ensure that no one person deals with key aspects of transactions or events for an undue length of time. Also, encouraging or requiring annual holidays may help reduce risks.

Supervision

57. Competent supervision is to be provided to ensure that internal control objectives are achieved.

58. Supervisors are to review and approve, as appropriate, the assigned work of their employees. They must also provide their employees with the necessary guidance and training to help ensure that errors, waste and wrongful acts are minimized and that specific management directives are understood and achieved.

59. Assignment, review and approval of an employee's work requires, (a) clearly communicating the duties, responsibilities and accountabilities assigned each staff member, (b) systematically reviewing each member's work to the extent necessary, and (c) approving work at critical points to ensure that it flows as intended.

60. Assignment, review and approval of employee's work should result in the proper control of their activities, including, (a) following approved procedures and requirements, (b) detecting and eliminating errors, misunderstandings and improper practices, (c) discouraging wrongful acts from occurring or from recurring, and

(d) reviewing for efficient and effective operations. A supervisor's delegation of work should not diminish the supervisor's accountability for these responsibilities and duties.

Access to and accountability for resources and records

61. Access to resources and records is to be limited to authorized individuals who are accountable for their custody or use. To ensure accountability, the resources are to be periodically compared with the recorded amounts to determine whether the two agree. The asset's vulnerability should determine the frequency of the comparison.

62. Restricting access to resources reduces the risk of unauthorized use or loss to the government and helps achieve management directives. The degree of restriction depends on the vulnerability of the resource and the perceived risk of loss, both of which should be periodically assessed. For example, restricted access to and accountability for highly vulnerable documents, such as check stocks, can be achieved by, (a) keeping them locked in a safe, (b) assigning a sequential number to each document, and (c) assigning custodial accountability to responsible individuals.

63. When determining an asset's vulnerability, its cost, portability, exchangeability and perceived risk of loss or improper use should be considered.

V. Establishing the framework for internal control structures

64. A specific authority should be assigned the responsibility for developing and promulgating a government-wide definition of an internal control structure, the objectives to be achieved by that structure and the standards to be followed when designing an internal control structure. This responsibility could be assigned through constitutional or other legal enactment and given to a central organization with authority over various governmental organizations.

65. In some countries, the legislators will establish the overall objectives that the internal control structures should achieve while leaving the establishment of internal control standards to a responsible central organization. In others, the legislators set specific controls for certain operations in legislation.

66. Wherever the authority is assigned, the Supreme Audit Institution has a vital role to play in the development of the internal control structure. This role will be played directly or indirectly, largely depending on the Supreme Audit Institution's legal mandate and the organizational structure of the country's management system. If the responsibility rests with an authority other than the Supreme Audit Institution, that institution's comments and advice should be sought as a matter of course.

67. Where the Supreme Audit Institution is responsible for promulgating the standards, a clear distinction must be made between these standards and the specific internal control procedures that should be instituted by each organization. The Supreme Audit Institution has a vested interest in ensuring that satisfactory internal controls exist in the organizations it audits. However, it is important and necessary that independence be maintained. The Supreme Audit Institution should therefore not take the responsibility for implementing the specifics of the internal control procedures in any audited organization. This is properly management's job. However, it would be appropriate, and in some countries it is a requirement, for the Supreme Audit Institution to comment on the effectiveness of existing control arrangements and to make recommendations for improvement. This can be done without a loss of independence since the responsibility for deciding on and implementing the control provisions would still rest with the audited organization's management.

68. It may be appropriate for various central organizations to become involved to some extent in setting internal controls to be followed by all agencies. In some instances, the controls may be quite specific (for example, in matters relating to revenue collections, contract award, specifications for computerized information systems and human resource management). In other areas, especially those dealing with managerial controls, the controls may have to be more general. In either situation, the internal controls must permit the exercise of managerial judgement and initiative aimed at improving economy, efficiency and effectiveness.

69. The responsible central organization should review its internal control standards and make necessary amendments from time to time. The internal control standards and any amendments must be fully documented and promptly circulated to all organizations to which they apply.

70. When specific internal control standards and procedures are legislatively promulgated, the legislation should not be too restrictive. It should allow managers flexibility in modifying procedures as the operational

environment changes. Otherwise, internal controls may become outdated and inefficient before the legislation can be amended. The specifics of an internal control structure must be periodically reviewed and adjusted to keep pace with each organization's changing environment.

VI. Implementing and monitoring internal control structures

71. The Supreme Auditor should encourage and support management's establishment of internal controls. This can be done by educating management about its responsibilities for implementing and monitoring the control structures. The Supreme Auditor should also audit those structures to assure that controls are adequate to achieve the desired result.

A. Management's responsibilities

72. As stated earlier in this document, internal control is a management tool. It is management's responsibility to implement and monitor the specific internal controls for its operations. Even in countries where specific controls are set out in legislation, a manager has no less a responsibility for implementing and monitoring those controls. All managers should realize that a strong internal control structure is fundamental to their control of the organization, its purpose, operations and resources. They should accept responsibility for it.

73. To design, establish and maintain an effective internal control structure, managers should understand the objectives to be achieved. Legislation can provide a common understanding of the definition and objectives of internal control. It can also prescribe the policies managers are to follow to implement and monitor their internal control structures and to report on the adequacy of those structures.

74. Management often establishes an internal audit unit as part of its internal control structure. While internal auditors can be a valuable resource to educate and advise on internal controls, the internal auditor should not be a substitute for a strong internal control structure.

75. The internal control standards discussed earlier in this document require managers to continually monitor their operations. The quality of internal controls can be more formally assessed by requiring a periodic evaluation and report from managers to ensure that the controls for which they are responsible continue to be appropriate and are working as planned. These periodic management

assessments can be mandated in a number of ways. They can become part of management's policies or they can be mandated administratively by a central oversight organization charged with overall government management responsibility. An effective means, however, is a legislative mandate requiring managers to annually assess their internal controls and report to the legislative body on, (a) the effectiveness and efficiency of internal controls in achieving their goals and objectives, and (b) their plans to correct weaknesses identified.

76. Even in countries where specific internal control procedures are legislatively mandated, managers have an obligation to identify ineffective and inefficient controls that may or actually do cost more than the benefits they are designed to achieve. A periodic management report to the legislative body, in addition to reports to the organization's management and to a central organization, provides some additional assurance that management is giving internal controls the attention needed to promote efficient and effective operations.

77. These evaluations should be made according to consistent procedures that meet minimum levels of acceptability. Management should have a clear plan for periodically evaluating its internal controls, reporting problems and correcting weakness. The types of procedures that might be considered include, (a) segmenting the organization into components, (b) identifying programmes and administrative functions within each component, (c) assessing the general control environment and the vulnerability within each programme and activity to waste, loss, impropriety or failure to meet other established objectives, (d) planning and scheduling internal control evaluations of selected programmes and functions, (e) evaluating and testing the effectiveness of the internal controls within the selected programmes and functions, (f) determining and scheduling corrective action where necessary, and (g) reporting the results of the overall assessment and the corrective action to be taken.

78. Management can also use its internal audit unit to help monitor the effectiveness of internal controls. The closeness of internal auditors to the day-to-day operations usually places them in a position to continually assess the adequacy and effectiveness of internal controls and the extent of compliance. The internal auditors have a responsibility to management for reporting any inadequacies in the internal controls and any failure of employees to adhere to them and for recommending areas needing improvement. In addition, they should establish procedures for following up on previously reported internal and external audit findings to

ensure that managers have adequately addressed and resolved the matters brought to their attention.

79. As soon as weaknesses are found, corrective action must be taken which could involve several levels of government management. Corrective action may require legislatures to change existing laws, central organizations to revise internal control standards and procedures and management to revise its internal control structure.

B. Supreme auditor's responsibilities

80. The Supreme Audit Institution should gear its work towards assessing the adequacy in principle and the effectiveness in practice of existing internal controls in audited organizations. Where these are found to be inadequate, the weaknesses, their causes and possible effects should be fully documented and promptly communicated to the audited organization. When discussing controls with management, the auditor may want to use the term "management control" instead of "internal control" to reinforce the notion that control issues are much broader than traditional financial controls. Recommendations should also be made both formally and informally on how to correct the situation. Before making these recommendations, the Supreme Audit Institution should seek the audited organization's views and strive to ensure that the recommendations are relevant and practical. In particular, the cost of implementing the proposed control measures should be related to the risk inherent in the prevailing situation.

81. In some countries, private commercial auditors audit certain government organizations. In such cases, these auditors and the professional bodies to which they belong should provide advice and recommendations on the internal controls the audited agencies should implement.

82. When assessing internal controls, the auditors should consider taking the following steps:

- (a) Determining the significance and the sensitivity of the programme subject matter for which controls are being assessed;
- (b) Assessing susceptibility to misuse of resources, failure to attain objectives and non-compliance with laws and regulations;
- (c) Identifying and understanding the relevant internal controls;
- (d) Determining what is already known about control effectiveness;

- (e) Assessing the adequacy of the control design;
- (f) Determining, through testing, if controls are effective;
- (g) Reporting on the internal control assessments and discussing needed corrective actions.

83. The Supreme Audit Institution should ensure that satisfactory internal controls exist in key facets of the auditee's operations. Without satisfactory controls, management may not detect serious errors and irregularities and the work of the Supreme Audit Institution becomes more difficult because of the increased need for audit scope, staff and time. Yet, available time and other resources are unlikely to allow for more than a limited check of projects, operations and transactions. With weak internal controls and limited audit coverage, many things could go wrong without detection by either management or the Supreme Audit Institution.

84. The Supreme Audit Institution also has a vested interest in ensuring that strong internal audit units exist where needed. Those audit units constitute an important element of internal control by providing a continuous means for improving an organization's operations. In some countries, however, the internal audit units may lack independence, be weak or non-existent. In those cases, the Supreme Audit Institution should, whenever possible, offer assistance and guidance for establishing and developing such capability. This assistance might include secondment or lending of staff, conducting lectures, sharing training materials and developing methodologies and work programmes.

85. The Supreme Audit Institution also needs to develop a good working relationship with the internal audit units so that experience and knowledge can be shared and the work of each can be supplemented and complemented. This relationship can be developed by including internal audit observations and recognizing their contributions in the external audit report when appropriate. The Supreme Audit Institution should develop procedures for assessing the internal audit unit's work to determine the extent to which it can be relied upon. A strong internal audit unit could reduce the audit work required of the Supreme Audit Institution and prevent needless duplication of work. The Supreme Audit Institution should ensure that it has access to internal auditor reports, related working papers and audit resolution information.

**General Assembly**Distr.: General
30 April 1998

Original: English

Fifty-second session
Agenda item 127**Financing of the United Nations Protection Force, the United Nations Confidence Restoration Operation in Croatia, the United Nations Preventive Deployment Force and the United Nations Peace Forces headquarters****Report of the Advisory Committee on Administrative and Budgetary Questions**

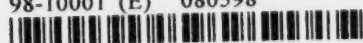
1. The Advisory Committee on Administrative and Budgetary Questions has considered the financial performance report of the Secretary-General for the United Nations Peace Forces (UNPF) for the period from 1 July 1996 to 30 June 1997 (A/52/815) and the report of the Secretary-General on the final disposition of UNPF assets (A/52/792). During its consideration of the reports, the Committee met with representatives of the Secretary-General, who provided clarification and additional information.

2. The United Nations Protection Force (UNPROFOR) was established by the Security Council in its resolution 743 (1992) of 21 February 1992. The mandate of the Force was extended by subsequent Security Council resolutions, and, on 31 March 1995, by its resolutions 981 (1995), 982 (1995) and 983 (1995), the Council decided to establish the United Nations Confidence Restoration Operation in Croatia, known as UNCRO, to extend the mandate of UNPROFOR in Bosnia and Herzegovina, and that UNPROFOR in the former Yugoslav Republic of Macedonia would be known as the United Nations Preventive Deployment Force (UNPREDEP). The administrative and logistic responsibilities of all three operations were coordinated at United Nations Peace Forces headquarters in Zagreb. The

United Nations Mission in Bosnia and Herzegovina (UNMIBH) was established by the Council in its resolution 1035 (1995) of 21 December 1995, and the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) was established by the Council in its resolution 1037 (1996) of 15 January 1996. The mandates of UNCRO and UNPROFOR were terminated in the latter part of 1995.

Financial performance for the period from 1 July 1996 to 30 June 1997

3. The General Assembly, by its resolution 51/12 B of 13 June 1997, appropriated an amount of \$50,247,200 gross for the United Nations Peace Forces for the period from 1 July 1996 to 30 June 1997. That amount reflected a reduction recommended by the Advisory Committee of \$335,000 to the Secretary-General's cost estimates. During the 12-month period, UNPF carried out the liquidation of UNPROFOR and UNCRO and provided central support in the areas of communications and air operations to UNTAES, UNMIBH and UNPREDEP. The financial performance report for UNPF for the period from 1 July to 30 June 1997 (A/52/815) reflects expenditures in the amount of \$46,780,000 gross, resulting in an unencumbered balance of \$3,467,200 gross.



Of this unencumbered balance, the Committee has concurred in the utilization of an amount of \$1,199,200 gross for completion of the liquidation tasks.

4. The Advisory Committee was informed that a final performance report would be submitted by the Secretary-General later this year or early in 1999. That report will provide a clearer picture of the status of unliquidated obligations and of amounts owed to troop-contributing countries. It will also reflect the results of the examination of one Government's entitlement for troop reimbursement currently being carried out by the Department of Peacekeeping Operations and the results of the detailed valuation of equipment, services and supplies provided for the rapid reaction capacity, as indicated in paragraphs 16 and 24 of the report of the Secretary-General.

5. The Advisory Committee notes the lack of information on reimbursement for contingent-owned equipment; the only exception being paragraph 25 of the report, on reimbursement of consumables, which is estimated at \$120.7 million and is included in the total requirements for reimbursement for contingent-owned equipment. Upon enquiry, the Committee was informed that the total requirements for reimbursement for contingent-owned equipment are currently estimated at \$897.4 million, of which an amount of \$495.1 million has been paid to troop-contributing Governments, leaving a balance of \$402.3 million, which is subject to change.

6. The Advisory Committee was informed that nine troop-contributing countries had opted for wet-lease arrangements and that negotiations with these countries had been conducted by two teams of gratis personnel officers from Headquarters who were accompanied by a staff member. Moreover, almost all of the members of the teams were of the same nationality as the three major troop-contributing countries. The Committee expresses serious concern about the composition of the teams. In the opinion of the Committee, it is not appropriate to use gratis personnel as the main negotiators for the United Nations. Furthermore, the use of gratis personnel of the same nationality as the troop-contributing countries represented in the mission area creates a potential for conflict of interest and may call into serious question the fairness of the results of negotiations with troop-contributing countries.

7. The Advisory Committee was informed that where equipment and some services had been provided under arrangements specified in letters of assist, it was possible for the United Nations to take this into account in negotiations with those troop-contributing countries that had opted for wet-lease arrangements. The Committee points out,

however, that there were many services that the mission provided for directly from its budget, and, in the absence of an elaborate accounting system, the probability is high that the mission will pay twice for items that will also be covered under the new wet-lease arrangements.

8. The Advisory Committee welcomes the corrective measures taken to improve inventory control and assets management, in particular the conversion of multiple inventory databases, supported by individual asset managers, into a single, unified mission-wide inventory database, which is referred to in paragraph 22 (b) of the report. The Committee was informed, upon enquiry, that the mission had initially attempted to utilize the fixed assets module of the Reality Procurement Support System. However, owing to some limitation in the system, the consolidated assets database was eventually completed using a commercially available software programme. The successful use of commercially available software later became the precursor for the global assets visibility programme of the field assets control system, which is described further in a report of the Secretary-General dated 31 July 1997 (A/51/957). The Committee stresses the importance for all missions of having a complete unified inventory database.

9. With regard to the reported savings of \$2.7 million under contractual services and \$2.9 million under claims and adjustments, the Advisory Committee emphasizes the need to better estimate this type of requirement. The Committee recalls that in connection with the period from 1 January to 30 June 1996 it had recommended a reduction in the proposed estimates for claims and adjustments from \$20.0 million to \$10.0 million (A/50/903/Add.1, para. 20). The reduced resources were found to be adequate.

10. The Advisory Committee points out that annex III to the report, on the planned and actual deployment of civilian personnel, shows a lower incumbency than the expenditure would imply; annex I shows an overexpenditure of \$5.4 million under civilian personnel costs. The Committee was informed that the overexpenditure reflects mainly delays in the processing of personnel actions of UNPF staff who were transferred to UNTAES, UNMIBH and UNPREDEP.

11. Taking into account that the presentation of annex III is different from other similar reports, the Advisory Committee recommends that efforts be made to standardize the presentation of annex III of performance reports for peacekeeping operations.

12. The Advisory Committee was informed that a total of 11 containers with files and records would be shipped to Headquarters in New York by the mission during its liquidation. Upon inquiry, the Committee was informed that

information is increasingly being stored electronically in peacekeeping operations, especially in those recently established, which should lead to a reduction in paper documents. The Committee requests that this become a secretariat-wide policy, which should contribute to minimizing costs for storage, space, transportation and staff. At the same time, the Committee recommends that the necessary measures be taken to ensure that all records of the Organization, including those of peacekeeping operations, be maintained in a manner that satisfies any legal requirements.

13. In view of its comments, observations and recommendations in the paragraphs above and pending the submission of the final performance report for UNPF, the Advisory Committee is of the opinion that no action need be taken now by the General Assembly in respect of the report of the Secretary-General (A/52/815).

Final disposition of assets

14. In the report of the Secretary-General (A/52/792) details are provided on the final disposition of the assets of UNPF, the inventory value of which as at 10 January 1996 is estimated at some \$345.2 million. As indicated in paragraph 4 of the report, the process of liquidating UNPF assets was guided by the principles and policies approved by the General Assembly in section VII of its resolution 49/233 A of 23 December 1994.

15. The Advisory Committee also notes from paragraph 6 of the report that the reported sales of UNPF equipment to the Implementation Force (IFOR) (\$47.7 million) include amounts to be offset against payments to Governments for reimbursement of contingent-owned equipment; in addition to the sale of equipment, there was income of \$7.0 million from the sale of surplus supplies to IFOR. The Committee was informed that an amount of \$38.3 million had already been offset against payments to 19 Governments for reimbursement of contingent-owned equipment.

16. The Advisory Committee notes from annex III.A to the report that property sold by UNPF to IFOR for \$47.7 million had an inventory value of \$67.7 million. However, the effectiveness of auction sales was poor; property with an inventory value of \$18.3 million was sold for \$1.7 million, of which \$0.2 million was paid to the auctioneer as a fee and a commission. The Committee requests that the Secretary-General take the necessary measures to increase the effectiveness of auctioning the United Nations assets located in peacekeeping operations.

17. Annex IV to the report provides details of property written off or lost. As can be seen, the mission wrote off

property that had an original value of \$56.7 million. Lost property had an original value of \$11.2 million. The Advisory Committee was informed, upon enquiry, that the main reason for writing off the UNPF property was either its poor technical condition or the fact that the property had been stolen. The Committee requests that future reports on the final disposition of assets of peacekeeping operations provide information on reasons for the write offs and losses of property.

18. The Advisory Committee recommends that the General Assembly take note of the report of the Secretary-General on the final disposition of UNPF assets (A/52/792).

**General Assembly**

Distr.: General
9 April 1998

Original: English

Fifty-second session

Agenda item 141

Financing of the United Nations Support Mission in Haiti

**Financing of the United Nations Support Mission in Haiti, the
United Nations Transition Mission in Haiti and the United
Nations Civilian Police Mission in Haiti**

Report of the Secretary-General

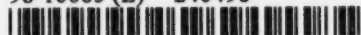
Summary

The present report contains the revised budget for the period from 1 July 1997 to 30 June 1998, amounting on a full cost basis to \$30,318,800 gross (\$29,080,800 net), and provides for the following: (a) the maintenance of the United Nations Support Mission in Haiti (UNSMIH) for the month of July 1997; (b) the maintenance of the United Nations Transition Mission in Haiti (UNTMIH) from 1 August to 30 November 1997; and (c) the maintenance of the United Nations Civilian Police Mission in Haiti (MIPONUH) from 1 December 1997 to 30 June 1998.

This report also contains the revised budget for the period from 1 July 1998 to 30 June 1999, which totals \$18,524,800 gross (\$17,779,200 net) on a full cost basis, and provides for the maintenance of MIPONUH from 1 July 1998 to the end of the mandate on 30 November 1998 and for the liquidation of the mission from 1 December 1998 to 30 June 1999.

This report is submitted pursuant to the letter dated 3 March 1998 from the Chairman of the Advisory Committee on Administrative and Budgetary Questions to the Secretary-General (A/52/818) and replaces the budgets for the same periods contained in document A/52/798 dated 20 February 1998.

The actions to be taken by the General Assembly at its fifty-second session are set out in paragraph 17 of the present report and include the appropriation and assessment of the additional amount of \$13,227,900 gross (\$12,602,500 net) for the period from 1 July 1997 to 30 June 1998 and the amount of \$16,810,600 gross (\$16,065,000 net) for the period from 1 July 1998 to 30 June 1999.



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I. Introduction

1. The original cost estimates for the period from 1 July 1997 to 30 June 1998 in respect of the United Nations Support Mission in Haiti (UNSMIH) were contained in the report of the Secretary-General dated 11 March 1997 (A/51/825). As a result of subsequent decisions of the Security Council, two revisions to the cost estimates have been issued. The revisions to the cost estimates and events leading to these revisions are summarized below.

A. United Nations Support Mission in Haiti

2. The mandate of UNSMIH ended on 31 July 1997. By its resolution 51/15 B of 13 June 1997, the General Assembly appropriated a total amount of \$15,091,000 gross (\$14,478,400 net) for UNSMIH for the period from 1 July 1997 to 15 March 1998, inclusive of \$561,000 for the support account for peacekeeping operations. These amounts were assessed on Member States. The appropriation, based on the cost estimates contained in document A/51/825, provided for the maintenance of UNSMIH until 31 July 1997 at a strength of 500 troops, 300 civilian police, 119 international staff, 156 local staff and 14 United Nations Volunteers, as well as for its liquidation thereafter.

3. The personnel referred to in paragraph 2 above were supplemented by 800 troops, 17 international staff, 28 locally recruited staff and 6 United Nations Volunteers financed by the Trust Fund for the enhancement of the capacity of the United Nations Support Mission in Haiti.

B. United Nations Transition Mission in Haiti

4. On 30 July 1997, the Security Council, by its resolution 1123 (1997), established the United Nations Transition Mission in Haiti (UNTMIH) with a mandate limited to a single four-month period ending on 30 November 1997. Revised cost estimates for the period from 1 July 1997 to 30 June 1998 were contained in document A/52/512 dated 22 October 1997 and provided for the maintenance of UNSMIH for the month of July 1997, related repatriation requirements, the maintenance of UNTMIH from 1 August to 30 November 1997 at a strength of 50 contingent personnel, 250 civilian police, 51 international staff, 96 local staff and 8 United Nations Volunteers, as well as for the liquidation of the operations from 1 December 1997 to 30 June 1998. The revised cost estimates reflected an increase of \$6,057,500 gross (\$5,840,100 net) over the resources that had already been appropriated by the General Assembly for this 12-month period. No action was taken by the General Assembly on that report.

5. In addition to the personnel included in the UNTMIH budget as indicated in paragraph 4 above, 1,145 contingent personnel, 45 international staff, 80 locally recruited staff and 6 United Nations Volunteers were provided under the Trust Fund for the enhancement of the capacity of the United Nations Transition Mission in Haiti.

C. United Nations Civilian Police Mission in Haiti

6. By its resolution 1141 (1997) of 28 November 1997, the Security Council established the United Nations Civilian Police Mission in Haiti (MIPONUH) with a mandated limited to a single one-year period ending on 30 November 1998. The cost estimates for the period

from 1 July 1997 to 30 June 1998 were again revised in document A/52/798 of 20 February 1998 to provide for the maintenance of MIPONUH at a strength of 300 civilian police, 74 international staff, 133 local staff and 17 United Nations Volunteers for the period from 1 December 1997 to 30 June 1998, as well as for the maintenance of UNSMIH in July 1997 and UNTMIH from 1 August to 30 November 1997 as previously reported in document A/52/512. Taking into consideration the fact that the General Assembly had not acted on the previous report (A/52/512), the latest revised cost estimates for the 12-month period ending 30 June 1998 represented an increase of \$17,804,500 gross (\$17,046,600 net) over the appropriation provided in General Assembly resolution 51/15 B.

II. Letter from the Chairman of the Advisory Committee on Administrative and Budgetary Questions

7. In a letter dated 3 March 1998 from the Chairman of the Advisory Committee on Administrative and Budgetary Questions to the Secretary-General (A/52/818), the Advisory Committee concluded, for reasons cited in the letter, that there was no basis for it to report to the Fifth Committee at that time. The Committee therefore requested that revised estimates be prepared for 1997-1998 and 1998-1999 based on accurate data and presented in a simplified format.

8. The revised estimates for 1997-1998 and 1998-1999 requested in the above letter are presented in this report. While the information contained in the annexes to the present report supersedes that contained in the annexes to the previous reports on the financing of United Nations peacekeeping operations in Haiti (A/51/825, A/52/512 and A/52/798), the aforementioned reports should be referred to in regard to the political mandate, operational plan, status of mission agreement and financial administration of these operations.

III. Revised cost estimates for the period from 1 July 1997 to 30 June 1998

9. The cost estimates for the maintenance of UNSMIH, UNTMIH and MIPONUH for the period from 1 July 1997 to 30 June 1998 contained in document A/52/798 amounted on a full cost basis to \$34,334,400 gross (\$31,963,900 net). These amounts included budgeted voluntary contributions in kind totalling \$1,999,900.

10. The cost of maintaining these three operations for the 12-month period from 1 July 1997 to 30 June 1998 has been revised to \$30,318,800 gross (\$29,080,800 net), including budgeted voluntary contributions in kind of \$1,999,900, consisting of expenditures of \$15,541,000 gross (\$14,934,400 net) for the period from 1 July to 31 December 1997 and estimated requirements of \$14,777,800 gross (\$14,146,400 net) for the period from 1 January to 30 June 1998. The decrease of \$4,015,600 gross (\$2,883,100 net) is due primarily to the deployment of fewer personnel than originally planned.

11. Some 30 per cent of these amounts is based on standard ratios and costs contained in the Standard Ratio/Cost Manual, while the remaining 70 per cent covers mission-specific requirements and other items that vary from the standards. These mission-specific requirements and variations cover 51 items and are described in annex II, part B.

12. The detailed breakdown of the cost estimates by budget line is contained in annex I. The total requirements are reflected in column 1, the expenditures from 1 July to 31

December 1997 in column 2 and the cost estimates for the period from 1 January to 30 June 1998 in column 3. The recurrent and non-recurrent costs are shown in columns 4 and 5, respectively. Supplementary information on the cost estimates is included in annex II, sections A, B, C and D. Section A provides the previous cost estimates for each of the three operations for the period from 1 July to 31 December 1997 and the related expenditures. Section B provides mission-specific cost parameters. Descriptions of non-recurrent costs are contained in section C and supplementary information on the cost estimates is provided in section D. The monthly deployment of military and civilian personnel is presented in annex VI, section A.

IV. Revised cost estimates for the period from 1 July 1998 to 30 June 1999

13. The cost estimates for the maintenance of MIPONUH for the period from 1 July to 30 November 1998 and the liquidation of the mission for the period from 1 December 1998 to 30 June 1999 contained in document A/52/798 amounted on a full cost basis to \$19,428,800 gross (\$18,600,500 net). Those amounts included budgeted voluntary contributions in kind totalling \$1,714,200.

14. The cost estimates for this 12-month period have been revised to \$18,524,800 gross (\$17,779,200 net), inclusive of budgeted voluntary contributions in kind totalling \$1,714,200. The decrease of \$904,000 gross (\$821,300 net) is primarily the result of delayed deployment and revision of the cost parameters. The cost of maintaining MIPONUH from 1 July 1998 through the end of the mandate on 30 November 1998 is estimated at \$11,883,500 gross (\$11,383,100 net) and the cost of the liquidation of the mission from 1 December 1998 to 30 June 1999 is estimated at \$6,641,300 gross (\$6,396,100 net).

15. Some 32 per cent of these amounts is based on standard ratios and costs contained in the Standard Ratio/Cost Manual, while the remaining 68 per cent covers mission-specific requirements and other items that vary from the standards. These mission-specific requirements and variations cover 40 items and are described in annex IV, part A.

16. The detailed breakdown of the cost estimates by budget line is contained in annex I. The total requirements are reflected in column 1, the cost estimates for the maintenance of MIPONUH from 1 July to 30 November 1998 in column 2 and the cost estimates for the liquidation period from 1 December 1998 to 30 June 1999 in column 3. The recurrent and non-recurrent costs are shown in columns 4 and 5, respectively. Supplementary information on the cost estimates is included in annex IV, sections A, B and C. Section A provides mission-specific cost parameters and supplementary information on the cost estimates is provided in sections B and C. The monthly deployment of military and civilian personnel is presented in annex VI, section B.

V. Actions to be taken by the General Assembly at its fifty-second session

17. The actions to be taken by the General Assembly at its fifty-second session in connection with the financing of UNSMIH, UNTMIH and MIPONUH are as follows:

- (a) The appropriation and assessment of the amount of \$13,227,900 gross (\$12,602,500 net), inclusive of the amount of \$9,237,300 gross (\$8,805,800 net) authorized

by the Advisory Committee on Administrative and Budgetary Questions under the terms of section IV of General Assembly resolution 49/233 A for the period from 1 July 1997 to 30 June 1998. This appropriation is in addition to the amount of \$15,091,000 gross (\$14,478,400 net) already appropriated and assessed under General Assembly resolution 51/15 B, inclusive of the amount of \$561,000 for the support account for peacekeeping operations;

(b) The appropriation and assessment of the amount of \$16,810,600 gross (\$16,065,000 net) for the period from 1 July 1998 to 30 June 1999;

(c) A decision to continue the use of the Special Account established for UNSMIH, UNTMIH and MIPONUH.

Annex I

Revised cost estimates for the period from 1 July 1997 to 30 June 1998

(Thousands of United States dollars)

	(1)	(2)	(3)	(4)	(5)
	Total costs (2+3)	Expenditures 1 July - 31 December 1997	Cost estimates 1 January - 30 June 1998	Recurrent costs	Non-recurrent costs
1. Military personnel costs					
(a) Military observers	-	-	-	-	-
(b) Military contingents					
Standard troop cost reimbursement	825.8	817.6	8.2	825.8	-
Welfare	4.4	4.4	-	4.4	-
Rations	122.9	120.6	2.3	122.9	-
Daily allowance	29.3	29.0	.3	29.3	-
Mission subsistence allowance	480.7	480.7	-	480.7	-
Emplacement, rotation and repatriation of troops	283.1	274.1	9.0	283.1	-
Clothing and equipment allowance	56.4	55.8	.6	56.4	-
Subtotal	1 802.6	1 782.2	20.4	1 802.6	-
(c) Other costs pertaining to military personnel					
Contingent-owned equipment	291.9	291.9	-	291.9	-
Death and disability compensation	86.7	26.7	60.0	86.7	-
Subtotal	378.6	318.6	60.0	378.6	-
Total, line 1	2 181.2	2 100.8	80.4	2 181.2	-
2. Civilian personnel costs					
(a) Civilian police					
Civilian police cost reimbursement	937.7	46.7	891.0	937.7	-
Welfare	14.5	-	14.5	14.5	-
Rations	264.4	26.7	237.7	264.4	-
Daily allowance	34.2	1.8	32.4	34.2	-
Mission subsistence allowance	5 803.0	3 327.9	2 475.1	5 803.0	-
Travel costs	1 109.1	799.6	309.5	1 109.1	-
Clothing and equipment allowance	96.4	21.9	74.5	96.4	-
Subtotal	8 259.3	4 224.6	4 034.7	8 259.3	-

	(1)	(2)	(3)	(4)	(5)
	Total costs (2+3)	Expenditures 1 July - 31 December 1997	Cost estimates 1 January - 30 June 1998	Recurrent costs	Non-recurrent costs
<i>(b) International and local staff</i>					
International staff salaries	3 547.3	1 664.5	1 882.8	3 547.3	-
Local staff salaries	1 142.8	553.9	588.9	1 142.8	-
Consultants	-	-	-	-	-
Overtime	2.4	2.4	-	2.4	-
General temporary assistance	-	-	-	-	-
Common staff costs	2 201.7	973.9	1 227.8	2 201.7	-
Mission subsistence allowance	2 066.8	901.5	1 165.3	2 066.8	-
Other travel costs	53.1	21.2	31.9	53.1	-
Subtotal	9 014.1	4 117.4	4 896.7	9 014.1	-
<i>(c) International contractual personnel</i>	-	-	-	-	-
<i>(d) United Nations Volunteers</i>					
Mission subsistence allowance	-	-	-	-	-
Individual service contract	632.4	238.8	393.6	632.4	-
Subtotal	632.4	238.8	393.6	632.4	-
<i>(e) Government-provided personnel</i>					
<i>(f) Civilian electoral observers</i>					
Total, line 2	17 905.8	8 580.8	9 325.0	17 905.8	-
3. Premises/accommodation					
Rental of premises	282.9	141.4	141.5	282.9	-
Alteration and renovation of premises	276.2	44.2	232.0	-	276.2
Maintenance supplies	68.1	38.1	30.0	68.1	-
Maintenance services	.9	33.9	12.0	45.9	-
Utilities	434.3	115.1	319.2	434.3	-
Construction/prefabricated buildings	-	-	-	-	-
Total, line 3	1 107.4	372.7	734.7	831.2	276.2
4. Infrastructure repairs					
Upgrading of strips	-	-	-	-	-
Upgrading of roads	-	-	-	-	-
Repair of bridges	-	-	-	-	-
Total, line 4	-	-	-	-	-
5. Transport operations					
Purchase of vehicles	28.8	-	28.8	-	28.8
Rental of vehicles	310.3	-	310.3	310.3	-
Workshop equipment	-	-	-	-	-
Spare parts, repairs and maintenance	746.2	259.1	487.1	746.2	-
Petrol, oil and lubricants	304.4	128.4	176.0	304.4	-
Vehicle insurance	150.8	91.3	59.5	150.8	-
Total, line 5	1 540.5	478.8	1 061.7	1 511.7	28.8

	(1)	(2)	(3)	(4)	(5)
	Total costs (2+3)	Expenditures 1 July - 31 December 1997	Cost estimate 1 January - 30 June 1998	Recurrent costs	Non-recurrent costs
6. Air operations					
(a) <i>Helicopter operations</i>					
Hire/charter costs	2 343.6	929.4	1 414.2	2 343.6	-
Aviation fuel and lubricants	173.0	87.2	85.8	173.0	-
Positioning/depositioning costs	-	-	-	-	-
Resupply flights	-	-	-	-	-
Painting/preparation	-	-	-	-	-
Liability and war-risk insurance	41.9	36.4	5.5	41.9	-
Subtotal	2 558.5	1 053.0	1 505.5	2 558.5	-
(b) <i>Fixed-wing aircraft</i>					
Hire/charter costs	15.0	-	15.0	15.0	-
Aviation fuel and lubricants	-	-	-	-	-
Positioning/depositioning costs	-	-	-	-	-
Painting/preparation	-	-	-	-	-
Resupply flights	-	-	-	-	-
Liability and war-risk insurance	-	-	-	-	-
Subtotal	15.0	-	15.0	15.0	-
(c) <i>Aircrew subsistence allowance</i>	249.9	35.7	214.2	249.9	-
(d) <i>Other air operation costs</i>					
Air traffic control services and equipment	30.0	30.0	-	30.0	-
Landing fees and ground handling	-	-	-	-	-
Fuel storage and containers	-	-	-	-	-
Subtotal	30.0	30.0	-	30.0	-
Total, line 6	2 853.4	1 118.7	1 734.7	2 853.4	-
7. Naval operations					
Hire/charter costs	-	-	-	-	-
Preparation costs, equipment	-	-	-	-	-
Preparation costs, repairs	-	-	-	-	-
Fuel	.3	.3	-	.3	-
Maintenance costs	-	-	-	-	-
Positioning/depositioning costs	-	-	-	-	-
Liability insurance	-	-	-	-	-
Total, line 7	.3	.3	-	.3	-
8. Communications					
(a) <i>Complementary communications</i>					
Communications equipment	55.9	30.9	25.0	-	55.9
Spare parts and supplies	89.4	30.0	59.4	89.4	-
Workshop and test equipment	-	-	-	-	-
Commercial communications	164.1	62.1	102.0	164.1	-
Subtotal	309.4	123.0	186.4	253.5	55.9

	(1)	(2)	(3)	(4)	(5)
	Total costs (2+3)	Expenditures 1 July - 31 December 1997	Cost estimates 1 January - 30 June 1998	Recurrent costs	Non-recurrent costs
<i>(b) Main trunking contract</i>	-	-	-	-	-
Total, line 8	309.4	123.0	186.4	253.5	55.9
9. Other equipment					
Office furniture	10.2	-	10.2	-	10.2
Office equipment	9.4	-	9.4	-	9.4
Data-processing equipment	7.8	-	7.8	-	7.8
Generators	-	-	-	-	-
Observation equipment	-	-	-	-	-
Petrol tank plus metering equipment	-	-	-	-	-
Water and septic tanks	-	-	-	-	-
Medical and dental equipment	-	-	-	-	-
Accommodation equipment	32.0	-	32.0	-	32.0
Refrigeration equipment	-	-	-	-	-
Miscellaneous equipment	-	-	-	-	-
Field defence equipment	-	-	-	-	-
Spare parts, repairs and maintenance	238.7	118.7	120.0	238.7	-
Water-purification equipment	-	-	-	-	-
Total, line 9	298.1	118.7	179.4	238.7	59.4
10. Supplies and services					
<i>(a) Miscellaneous services</i>					
Audit services	29.0	7.7	21.3	29.0	-
Contractual services	548.0	221.0	327.0	548.0	-
Data-processing services	12.0	-	12.0	12.0	-
Security services	69.2	15.2	54.0	69.2	-
Medical treatment and services	307.4	94.4	213.0	307.4	-
Claims and adjustments	4.6	1.5	3.1	4.6	-
Official hospitality	5.9	2.9	3.0	5.9	-
Miscellaneous other services	18.8	6.8	12.0	18.8	-
Subtotal	994.9	349.5	645.4	994.9	-
<i>(b) Miscellaneous supplies</i>					
Stationery and office supplies	77.4	30.2	47.2	77.4	-
Medical supplies	-	-	-	-	-
Sanitation and cleaning materials	65.1	33.7	31.4	65.1	-
Subscriptions	2.4	1.2	1.2	2.4	-
Electrical supplies	-	-	-	-	-
Ballistic-protective blankets for vehicles	-	-	-	-	-
Uniform items, flags and decals	4.9	-	4.9	4.9	-
Field defence stores	-	-	-	-	-
Operational maps	-	-	-	-	-
Quartermaster and general stores	72.3	18.9	53.4	72.3	-

	(1)	(2)	(3)	(4)	(5)
	<i>Total costs</i>	<i>Expenditures 1 July - 31 December 1997</i>	<i>Cost estimates 1 January - 30 June 1998</i>	<i>Recurrent costs</i>	<i>Non-recurrent costs</i>
	<i>(2+3)</i>				
Subtotal	222.1	84.0	138.1	222.1	-
Total, line 10	1 217.0	433.5	783.5	1 217.0	-
11. Election-related supplies and services					
12. Public information programmes					
Equipment	-	-	-	-	-
Materials and supplies	58.2	.6	57.6	58.2	-
Contractual services	12.5	12.5	-	12.5	-
Department of Public Information production costs	18.0	18.0	-	18.0	-
Total, line 12	88.7	31.1	57.6	88.7	-
13. Training programmes					
14. Mine-clearing programmes					
15. Assistance for disarmament and demobilization					
16. Air and surface freight					
Transport of contingent-owned equipment	1 000.0	1 000.0	-	1 000.0	-
Military airlifts	-	-	-	-	-
Commercial freight and cartage	18.0	15.0	3.0	18.0	-
Total, line 16	1 018.0	1 015.0	3.0	1 018.0	-
17. United Nations Logistics Base, Brindisi	-	-	-	-	-
18. Support account for peace-keeping operations	561.0	561.0		561.0	
19. Staff assessment					
Staff assessment, international staff	1 099.0	479.2	619.8	1 099.0	-
Staff assessment, local staff	139.0	127.4	11.6	139.0	-
Total, line 19	1 238.0	606.6	631.4	1 238.0	-
Total, lines 1-19	30 318.8	15 541.0	14 777.8	29 898.5	420.3
20. Income from staff assessment	(1 238.0)	(606.6)	(631.4)	(1 238.0)	-
21. Voluntary contributions in kind (budgeted)	(1 999.9)	(285.7)	(1 714.2)	(1 999.9)	-
Total, lines 20-21	(3 237.9)	(892.3)	(2 345.6)	(3 237.9)	-
Gross requirements	28 318.9	15 255.3	13 063.6	27 898.6	420.3
Net requirements	27 080.9	14 648.7	12 432.2	26 660.6	420.3
22. Voluntary contributions in kind (non-budgeted)	-				
Total resources	27 080.9	14 648.7	12 432.2	26 660.6	420.3

Annex II

Supplementary information on the revised cost estimates for the period from 1 July 1997 to 30 June 1998

A. Cost estimates and related expenditures for the period from 1 July to 31 December 1997

(Thousands of United States dollars)

	(1) UNSSA/IIIH	(2) Expenditure	(3) Net change (1-2)	(4) Cost estimates	(5) UNTA/IIIH Expenditure	(6) Net change (4-5)	(7) Cost estimates	(8) MIPON/IIIH Expenditure	(9) Net change (7-8)	(10) Cost estimates (1+4+7)	(11) Total Expenditure (2+5+8)	(12) Net change (10-11)
1. Military personnel costs												
(a) Military observers	-	-	-	-	-	-	-	-	-	-	-	-
(b) Military contingents												
Standard troop cost reimbursement	582.0	579.6	2.4	254.5	238.0	16.5	-	-	-	836.5	817.6	18.9
Welfare	9.2	2.1	7.1	4.4	2.3	2.1	-	-	-	13.6	4.4	9.2
Rations	148.0	120.6	27.4	-	-	-	-	-	-	148.0	120.6	27.4
Daily allowance	22.4	19.4	3.0	10.0	9.6	0.4	-	-	-	32.4	29.0	3.4
Meal and accommodation allowance	93.7	79.4	14.3	436.2	401.3	34.9	-	-	-	529.9	480.7	49.2
Emplacement, rotation and repatriation of troops	72.0	82.8	(10.8)	153.7	191.3	(37.6)	-	-	-	225.7	274.1	-48.4
Clothing and equipment allowance	39.3	39.4	(0.1)	17.5	16.4	1.1	-	-	-	56.8	55.8	1.0
Subtotal	966.6	923.3	43.3	876.3	858.9	17.4	-	-	-	1,842.9	1,782.2	60.7
(c) Other costs pertaining to military personnel												
Contingent-owned equipment	291.9	291.9	-	-	-	-	-	-	-	291.9	291.9	-
Death and disability compensation	46.3	26.7	19.6	54.9	-	54.9	12.5	-	12.5	113.7	26.7	87.0
Subtotal	338.2	318.6	19.6	54.9	-	54.9	12.5	-	12.5	405.6	318.6	87.0
Total, line 1	1 304.8	1 241.9	62.9	931.2	858.9	72.3	12.5	-	12.5	2,248.5	2,100.8	147.7
2. Civilian personnel costs												
(a) Civilian police												
Civilian police cost reimbursement	-	-	-	-	-	-	141.4	46.7	94.7	141.4	46.7	94.7
Welfare	-	-	-	-	-	-	2.3	-	2.3	2.3	0.0	2.3
Rations	-	-	-	-	-	-	53.7	26.7	27.0	53.7	26.7	27.0

	(1) UNSMIH	(2) UNSMIH	(3) Net change (1-2)	(4) UNSMIH	(5) UNSMIH	(6) Net change (4-5)	(7) MIPONUH	(8) MIPONUH	(9) Net change (7-8)	(10) Cost estimates (1+4+7)	(11) Total Expenditure (2+5+8)	(12) Net change (10-11)
	Cost estimates	Expenditure		Cost estimates	Expenditure		Cost estimates	Expenditure				
Daily allowance	-	-	-	-	-	-	5.6	1.8	3.8	5.6	1.8	3.8
Mission subsistence allowance	810.4	402.2	408.2	2 786.5	2 708.4	78.1	436.0	217.3	218.7	4 032.9	3 327.9	705.0
Travel costs	-	43.3	(43.3)	734.4	576.6	157.8	292.1	179.7	112.4	1 026.5	799.6	226.9
Clothing and equipment allowance	1.0	3.5	(2.5)	16.8	15.3	1.5	12.3	3.1	9.2	30.1	21.9	8.2
Subtotal	811.4	449.0	362.4	3 537.7	3 300.3	237.4	943.4	475.3	468.1	5 392.5	4 224.6	1 067.9
(b) International and local staff												
International staff salaries	622.2	1 644.6	(1 022.4)	972.8	19.9	952.9	323.1	-	323.1	1 918.1	1 664.5	253.6
Local staff salaries	118.8	134.6	(15.8)	283.2	311.7	(28.5)	95.3	107.6	-12.3	497.3	553.9	-56.6
Consultants	-	-	-	-	-	-	-	-	-	-	-	-
Overtime	-	1.2	(1.2)	-	1.2	(1.2)	-	-	-	-	2.4	-2.4
General temporary assistance	-	-	-	-	-	-	-	-	-	-	-	-
Common staff costs	328.8	697.9	(369.1)	441.5	166.0	275.5	190.6	110.0	80.6	960.9	973.9	-13.0
Mission subsistence allowance	399.2	216.4	182.8	550.8	332.0	218.8	196.6	353.1	-156.5	1 146.6	901.5	245.1
Other travel costs	14.3	7.3	7.0	27.0	13.9	13.1	3.3	-	3.3	44.6	21.2	23.4
Subtotal	1 483.3	2 702.0	(1 218.7)	2 275.3	844.7	1 430.6	808.9	570.7	238.2	4 567.5	4 117.4	450.1
(c) International contractual personnel												
United Nations Volunteers	60.6	26.9	33.7	138.4	138.4	-	73.5	73.5	-	272.5	238.8	33.7
Government-provided personnel	-	-	-	-	-	-	-	-	-	-	-	-
Civilian electoral observers	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	60.6	26.9	33.7	138.4	138.4	-	73.5	73.5	-	272.5	238.8	33.7
Total, line 2	2 355.3	3 177.9	(822.6)	5 951.4	4 283.4	1 668.0	1 825.8	1 119.5	706.3	10 132.5	8 580.8	1 551.7
3. Premises/accommodation												
Rental of premises	61.6	51.1	10.5	110.4	64.3	46.1	29.5	26.0	3.5	201.5	141.4	60.1
Alteration and renovation of premises	-	-	-	50.0	44.2	5.8	50.0	-	50.0	100.0	44.2	55.8
Maintenance supplies	7.5	3.1	4.4	10.0	34.9	(24.9)	5.0	0.1	4.9	22.5	38.1	-15.6
Maintenance services	4.0	3.7	0.3	12.8	30.2	(17.4)	2.0	-	2.0	18.8	33.9	-15.1
Utilities	48.3	95.0	(46.7)	92.8	20.0	72.8	53.2	0.1	53.1	194.3	115.1	79.2
Construction/perforated buildings	-	-	-	-	-	-	-	-	-	-	-	-
Total, line 3	121.4	152.9	(31.5)	276.0	193.6	82.4	139.7	26.2	113.5	537.1	372.7	164.4
4. Infrastructure repairs												
Upgrading of airstrip	-	-	-	-	-	-	-	-	-	-	-	-
Upgrading of roads	-	-	-	-	-	-	-	-	-	-	-	-

	(1) Cost estimates	(2) UNSMIH Expenditure	(3) Net change (1-2)	(4) Cost estimates	(5) UNTMIH Expenditure	(6) Net change (4-5)	(7) Cost estimates	(8) MIPONUH Expenditure	(9) Net change (7-8)	(10) Cost estimates (1+4+7)	(11) Total Expenditure (2+5+8)	(12) Net change (10-11)
Repair of bridges	-	-	-	-	-	-	-	-	-	-	-	-
Total, line 4	-	-	-	-	-	-	-	-	-	-	-	-
5. Transport operations												
Purchase of vehicles	-	-	-	-	-	-	28.8	-	28.8	28.8	-	28.8
Rental of vehicles	-	-	-	27.4	-	27.4	74.4	-	74.4	101.8	-	101.8
Workshop equipment	-	-	-	-	-	-	-	-	-	-	-	-
Spare parts, repairs and maintenance	75.0	68.5	6.5	196.8	190.4	6.4	121.0	0.2	122.8	394.8	259.1	135.7
Petrol, oil and lubricants	67.3	78.6	(11.3)	102.0	49.8	52.2	29.9	-	29.9	199.2	128.4	70.8
Vehicle insurance	6.7	6.7	-	23.6	45.7	(22.1)	119.0	38.9	80.1	149.3	91.3	58.0
Total, line 5	149.0	153.8	(4.8)	349.8	285.9	63.9	375.1	39.1	336.0	873.9	478.8	395.1
6. Air operations												
(a) Helicopter operations												
Hire/charter costs	187.1	140.7	46.4	686.0	553.0	133.0	235.7	235.7	-	1,108.8	929.4	179.4
Aviation fuel and lubricants	17.1	19.6	(2.5)	62.8	53.3	9.5	14.3	14.3	-	94.2	87.2	7.0
Positioning/depositioning costs	-	-	-	-	-	-	-	-	-	-	-	-
Resupply flights	-	-	-	-	-	-	-	-	-	-	-	-
Painting/preparation	-	-	-	-	-	-	-	-	-	-	-	-
Liability and war-risk insurance	11.5	11.5	-	24.0	24.0	-	-	0.9	(0.9)	35.5	36.4	-0.9
Subtotal	215.7	171.8	43.9	772.8	630.3	142.5	250.0	250.9	(0.9)	1,238.5	1,053.0	185.5
(b) Fixed-wing aircraft												
Hire/charter costs	7.0	-	7.0	14.0	-	14.0	7.5	-	7.5	28.5	-	28.5
Aviation fuel and lubricants	-	-	-	-	-	-	-	-	-	-	-	-
Positioning/depositioning costs	-	-	-	-	-	-	-	-	-	-	-	-
Painting/preparation	-	-	-	-	-	-	-	-	-	-	-	-
Resupply flights	-	-	-	-	-	-	-	-	-	-	-	-
Liability and war-risk insurance	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	7.0	-	7.0	14.0	-	14.0	7.5	-	7.5	28.5	-	28.5
(c) Aircrew subsistence allowance												
(d) Other air operation costs												
Air traffic control services and equipment	6.0	(6.0)	12.0	24.0	36.0	(12.0)	-	-	-	30.0	30.0	0.0
Landing fees and ground handling	-	-	-	-	-	-	-	-	-	-	-	-

	(1) UNSMITH		(3) Net change (1-2)		(5) UNTMH		(6) Net change (4-5)		(7) MIPONTU		(9) Net change (7-8)		(10) Cost estimates (1+4+7)		(11) Total (2+5+8)		(12) Net change (10-11)	
	Cost estimates	Expenditure			Cost estimates	Expenditure			Cost estimates	Expenditure			Cost estimates	Expenditure				
Flight safety kit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	6.0	(4.0)	12.0	24.0	36.0	(12.0)	4.0	4.0	34.0	30.0	4.0	4.0	34.0	30.0	4.0	4.0	4.0	4.0
Total, line 6	228.7	165.8	62.9	810.8	666.3	144.5	297.2	286.6	1,336.7	1,118.7	10.6	10.6	1,336.7	1,118.7	218.0	218.0	218.0	218.0
7. Naval operations																		
Hire/charter costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preparation costs, equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preparation costs, repairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel	10.1	0.3	9.8	4.0	-	4.0	7.1	-	7.1	0.3	7.1	7.1	21.2	0.3	20.9	20.9	20.9	20.9
Maintenance costs	2.7	-	2.7	16.8	-	16.8	2.7	-	2.7	22.2	-	2.7	22.2	-	22.2	22.2	22.2	22.2
Positioning/depositioning costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Liability insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total, line 7	12.8	0.3	12.5	20.8	-	20.8	9.8	-	9.8	0.3	9.8	9.8	43.4	0.3	43.1	43.1	43.1	43.1
8. Communications																		
(a) Complementary communications																		
Communications equipment	-	11.1	(11.1)	-	19.8	(19.8)	25.0	-	25.0	30.9	-	25.0	25.0	30.9	-	-	-	-
Spare parts and supplies	6.0	11.8	(5.8)	20.0	18.2	1.8	9.9	-	9.9	30.0	-	9.9	35.9	30.0	-	5.9	5.9	5.9
Workshop and test equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial communications	30.0	30.2	(0.2)	45.2	31.9	13.3	23.0	-	23.0	62.1	-	23.0	98.2	62.1	-	36.1	36.1	36.1
Subtotal	36.0	53.1	(17.1)	65.2	69.9	(4.7)	57.9	-	57.9	123.0	-	57.9	159.1	123.0	-	36.1	36.1	36.1
(b) Main tracking contract	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total, line 8	36.0	53.1	(17.1)	65.2	69.9	(4.7)	57.9	-	57.9	123.0	-	57.9	159.1	123.0	-	36.1	36.1	36.1
9. Other equipment																		
Office furniture	-	-	-	-	-	-	10.2	-	10.2	-	-	10.2	10.2	-	-	10.2	10.2	10.2
Office equipment	-	-	-	-	-	-	9.4	-	9.4	-	-	9.4	9.4	-	-	9.4	9.4	9.4
Data-processing equipment	-	-	-	-	-	-	21.4	-	21.4	-	-	21.4	21.4	-	-	21.4	21.4	21.4
Generators	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Observation equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Petrol tank plus metering equipment	-	-	-	30.0	-	30.0	-	-	-	-	-	-	30.0	-	-	30.0	30.0	30.0
Water and septic tanks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical and dental equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	(1) UNSMIH	(2) Expenditure	(3) Net change (1-2)	(4) Cost estimates	(5) UNTMH Expenditure	(6) Net change (4-5)	(7) Cost estimates	(8) MIPONUH Expenditure	(9) Net change (7-8)	(10) Cost estimates (1+4+7)	(11) Total Expenditure (2+5+8)	(12) Net change (10-11)
Accommodation equipment	-	-	-	-	-	-	32.0	-	32.0	32.0	-	32.0
Refrigeration equipment	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous equipment	-	-	-	-	-	-	-	-	-	-	-	-
Field defence equipment	-	-	-	-	-	-	-	-	-	-	-	-
Spare parts, repairs and maintenance	5.2	13.9	(8.7)	40.0	104.8	(64.8)	20.0	-	20.0	65.2	118.7	-53.5
Water-purification equipment	-	-	-	-	-	-	-	-	-	-	-	-
Total, line 9	5.2	13.9	(8.7)	70.0	104.8	(34.8)	93.0	-	93.0	168.2	118.7	49.5
10. Supplies and services												
(a) <i>Miscellaneous services</i>												
Audit services	-	-	-	29.0	7.7	21.3	-	-	-	29.0	7.7	21.3
Contractual services	103.5	45.3	58.2	146.0	147.0	(1.0)	54.5	28.7	25.8	304.0	221.0	83.0
Data-processing services	-	-	-	-	-	-	4.2	-	4.2	4.2	-	4.2
Security services	5.8	4.6	1.2	26.0	10.6	15.4	9.0	-	9.0	40.8	15.2	25.6
Medical treatment and services	56.5	-	56.5	90.0	63.2	26.8	60.5	31.2	29.3	207.0	94.4	112.6
Claims and adjustments	3.0	1.5	1.5	12.0	-	12.0	3.0	-	3.0	18.0	1.5	16.5
Official hospitality	1.0	1.0	-	4.0	1.9	2.1	0.5	-	0.5	5.5	2.9	2.6
Miscellaneous other services	2.0	1.3	0.7	8.0	5.4	2.6	2.0	0.1	1.9	12.0	6.8	5.2
Subtotal	171.8	53.7	118.1	315.0	235.8	79.2	133.7	60.0	73.7	620.5	349.5	271.0
(b) <i>Miscellaneous supplies</i>												
Stationery and office supplies	8.2	-	8.2	16.0	30.2	(14.2)	9.0	-	9.0	33.2	30.2	3.0
Medical supplies	8.5	-	8.5	16.0	-	16.0	-	-	-	24.5	-	24.5
Sanitation and cleaning materials	10.9	10.9	-	18.0	22.8	(4.8)	12.0	-	12.0	40.9	33.7	7.2
Subscriptions	0.4	-	0.4	1.6	1.2	0.4	0.4	-	0.4	2.4	1.2	1.2
Electrical supplies	-	-	-	-	-	-	-	-	-	-	-	-
Bellisio-protective blankets for vehicles	-	-	-	-	-	-	-	-	-	-	-	-
Uniform items, flags and decals	-	-	-	4.4	-	4.4	2.6	-	2.6	7.0	-	7.0
Field defence stores	-	-	-	5.0	-	5.0	-	-	-	5.0	-	5.0
Operational maps	-	-	-	-	-	-	1.7	-	1.7	1.7	-	1.7
Quartermaster and general stores	10.2	10.0	0.2	20.0	8.8	11.2	9.0	0.1	8.9	39.2	18.9	20.3
Subtotal	38.2	20.9	17.3	81.0	63.0	18.0	34.7	0.1	34.6	153.9	84.0	69.9
Total, line 10	210.0	74.6	135.4	396.0	298.8	97.2	168.4	60.1	108.3	774.4	433.5	340.9

	(1) UNSMIH	(2) Cost estimates	(3) Net change (1-2)	(4) UNTMIH Cost estimates	(5) UNTMIH Expenditure	(6) Net change (4-5)	(7) MIPONUH Cost estimates	(8) MIPONUH Expenditure	(9) Net change (7-8)	(10) Cost estimates (1+4+7)	(11) Total Expenditure (2+5+8)	(12) Net change (10-11)
11. Election-related supplies and services	-	-	-	-	-	-	-	-	-	-	-	-
12. Public information programmes	-	-	-	-	-	-	-	-	-	-	-	-
Equipment	-	0.6	(0.6)	-	-	-	1.4	-	1.4	1.4	0.6	0.8
Materials and supplies	0.6	5.0	(4.4)	2.4	7.5	(5.1)	1.7	-	1.7	4.7	12.5	-7.8
Contractual services	5.0	-	5.0	20.0	18.0	2.0	-	-	-	25.0	18.0	7.0
Department of Public Information production costs	-	-	-	-	-	-	6.1	-	6.1	6.1	-	6.1
Total, line 12	5.6	5.6	-	22.4	25.5	(3.1)	9.2	-	9.2	37.2	31.1	6.1
13. Training programmes	-	-	-	-	-	-	-	-	-	-	-	-
14. Mine-clearing programmes	-	-	-	-	-	-	-	-	-	-	-	-
15. Assistance for disarmament and demobilization	-	-	-	-	-	-	-	-	-	-	-	-
16. Air and surface freight	-	-	-	-	-	-	-	-	-	-	-	-
Transport of contingent-owned equipment	-	-	-	895.0	1 000.0	(105.0)	-	-	-	895.0	1 000.0	-105.0
Military airlifts	-	-	-	-	-	-	-	-	-	-	-	-
Commercial freight and cartage	5.0	5.4	(0.4)	175.0	9.6	165.4	32.5	-	32.5	212.5	15.0	197.5
Total, line 16	5.0	5.4	(0.4)	1 070.0	1 009.6	60.4	32.5	-	32.5	1 107.5	1 015.0	92.5
17. United Nations Logistics Base at Brindisi	-	-	-	-	-	-	-	-	-	-	-	-
18. Support account for peacekeeping operations	561.0	561.0	-	-	-	-	-	-	-	561.0	561.0	-
19. Staff assessment	219.6	511.5	(291.9)	376.7	95.1	281.6	110.6	-	110.6	706.9	606.6	100.3
Total, lines 1-19	5 214.4	6 117.7	(903.3)	10 340.3	7 891.8	2 448.5	3 131.7	1 531.5	1 600.2	18 686.4	15 541.0	3 145.4
20. Income from staff assessment	(219.6)	(511.5)	291.9	(376.7)	(95.1)	(281.6)	(110.6)	-	-110.6	-706.9	-606.6	-100.3
21. Voluntary contributions in kind (budgeted)	-	-	-	-	-	-	(285.7)	-285.7	-	-285.7	-285.7	-
Total, lines 20-21	(219.6)	(511.5)	291.9	(376.7)	(95.1)	(281.6)	(396.3)	(285.7)	(110.6)	(992.6)	(892.3)	-100.3
Gross requirements	5 214.4	6 117.7	(903.3)	10 340.3	7 891.8	2 448.5	2 846.0	1 245.8	1 600.2	18 400.7	15 255.3	3 145.4
Net requirements	4 994.8	5 606.2	(611.4)	9 963.6	7 796.7	2 166.9	2 735.4	1 245.8	1 489.6	17 693.8	14 648.7	3 045.1
22. Voluntary contributions in kind (non-budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
Total resources	4 994.8	5 606.2	(611.4)	9 963.6	7 796.7	2 166.9	2 735.4	1 245.8	1 489.6	17 693.8	14 648.7	3 045.1

B. Mission-specific costs and ratios

Description	Previous submission	Average strength	Proposed estimates			Ratio	Explanation
			Unit or				
			Daily	Monthly	Annual		
			cost	cost	cost		
			(United States dollars)				
1. Mission subsistence allowance							
(a) First 30 days			124				Reviewed by the Office of Human Resources Management in October 1994.
(b) After 30 days			87				
2. Travel costs							
Civilian police			2,700				Includes provision for 50 kilogrammes of baggage.
Formed unit			980				Charter arrangements. Unit will rotate in June 1998.
3. Within mission travel							
Civilian police				1 300			Accommodation allowance in respect of duty-related travel.
4. Rations							
Rations			9				Required for 140-strong formed police unit.
Bottled water			0.38				
5. Civilian personnel							
Civilian police		296					Includes 140-strong formed unit.
International staff		74					
Local staff		133					
United Nations Volunteers		15					
6. Local staff							
Net salary				738			Effective 1 January 1997.
Common staff costs				52			
Staff assessment				175			

Description	Proposed estimates					Ratio	Explanation
	Previous submission	Average strength	Unit or				
			Daily	Monthly	Annual		
			cost	cost	cost		
			(United States dollars)				
7. Other travel costs							
Travel from New York to MIPONUH				1 490			Airfare at \$750 and daily subsistence allowance (DSA) at \$148 per day for 5 days.
Travel from MIPONUH to New York				1 825			Airfare at \$750 and DSA at \$215 per day for 5 days.
Travel within the mission area				2 000			Payment of food and accommodation allowance for duty-related travel.
8. United Nations Volunteers							
				4 325			
9. Rental of premises							
Headquarters offices				12 500			
Garage				2 750			
Sewage dumps				4 600			
Outposts				2 000			
Sea containers				5 200			Required for two months.
10. Maintenance supplies							
				5 000			
11. Maintenance services							
				2 000			
12. Utilities							
Electricity				6 000			
Water				500			
Oil and coke				500			
Generator fuel				46 200			
13. Vehicles							
Civilian pattern		207					United Nations-owned.
Special purpose		39					Idem.
Rented		6					
14. Rental of vehicles							
Military-type vehicles				40 386			Under wet-lease arrangements.
Training			34 000				For each of two courses.
15. Spare parts and repair and maintenance of vehicles							
Civilian pattern				330			
16. Petrol							
Civilian pattern			3.59				18.5 litres per day at \$0.19 per litre plus 2% for lubricants.

Description	Previous submission	Average strength	Proposed estimates			Ratio	Explanation
			Unit or				
			Daily cost (United States dollars)	Monthly cost	Annual cost		
Rented				450			
17. Vehicle insurance							
Civilian pattern					474		
Rented					400		
18. Helicopters							
MI-8		2					
Monthly flying hours		110					
Helicopter rental				235 700		Provided as voluntary contribution in kind.	
Helicopter fuel				14 300		<i>Idem.</i>	
Aircrew subsistence allowance				35 700		<i>Idem.</i>	
Liability insurance					11 000	United Nations responsibility.	
19. Fixed-wing aircraft							
Medevac charted flight				7 500		Requirements are estimated at one flight every three months.	
20. Commercial communications							
Transponder lease				14 000			
Telephone				3 000			
21. Contractual services							
Maintenance services				37 500		Additional information is provided in section D of the present annex and in annex VIII.	
Camp services				17 000			
22. Data-processing services							
Sun Accounting licence fee			4 000				
Progen Payroll licence fee			1 200				
Reality licence fee			3 000				
Lotus Notes licence fee			2 000				
Newsfeed licence fee			1 800				
23. Security services							
				9 000		For MIPONUH headquarters.	
24. Medical treatment and services							
Medical treatment in Miami				25 000		One case per month.	
Medical services in the mission area				10 500		Under letters of assist.	
25. Hospitality							
				500			

<i>Description</i>	<i>Previous submission</i>	<i>Average strength</i>	<i>Proposed estimates</i>			<i>Ratio</i>	<i>Explanation</i>
			<i>Unit or</i>	<i>Monthly</i>	<i>Annual</i>		
			<i>Daily</i> <i>cost</i> <i>(United States dollars)</i>	<i>cost</i>	<i>cost</i>		
26. Miscellaneous other services				2 000			Includes banking charges.
27. Public information programmes							
Subscriptions				1 000			News services, cable TV.
Television shows				3 600			Two "Escape Bleu" shows per month.
Special projects			1 700				
Accessories				1 400			Batteries, microphones. etc.
Supplies/services				850			

C. Requirements for non-recurrent costs

(Thousands of United States dollars, unless otherwise indicated)

	(1) Current inventory	(2) Replacement	(3) Additional	(4) Total number of units (2 + 3)	(5) Unit cost	(6) Total cost (4 x 5)
1. Military personnel costs						-
2. Civilian personnel costs						-
3. Premises/accommodation						-
(a) Rental of premises						-
(b) Alterations and renovations to premises ^a						-
Renovation of 10 Haitian National Police stations						200.0
New security fence and posts at Camp Maple Leaf						32.0
Total, line 3 (b)						232.0
(d) Maintenance supplies						-
(e) Maintenance services						-
(f) Utilities						-
(g) Construction/prefabricated buildings						-
Total, line 3						232.0
4. Infrastructure repairs						-
5. Transport operations						-
(a) Purchase of vehicles ^a						-
Sedan, heavy			1	1	25.0	25.0
Subtotal			1	1		25.0
Freight at 1.5 per cent						3.8
Subtotal, line 5 (a)						28.8
(b) Rental of vehicles						-
(c) Workshop equipment ^a						-
(d) Spare parts, repairs and maintenance						-
(e) Petrol, oil and lubricants						-
(f) Vehicle insurance						-
Total, line 5						28.8
6. Air operations						-
7. Naval operations						-
8. Communications^a						-
(a) Complementary communications						-
Communications equipment						-
Handheld radios			50	50	0.5	25.0
Total, Communications equipment						25.0
Spare parts and supplies						-
Workshop and test equipment						-
(b) Main trunking contract						-
Total, line 8						25.0
9. Other equipment^a						-
(a) Office furniture						-
Typist chairs		100		100	0.04	4.0
Folding chairs		250		250	0.02	5.0
Executive chairs		10		10	0.12	1.2
Subtotal, office furniture						10.2
(b) Office equipment						-
Electrical typewriters		4		4	0.50	2.0
Shredders		15		15	0.05	0.8
Filing cabinets		20		20	0.08	1.6
Photocopiers		2		2	2.50	5.0
Subtotal, line 9 (b)						9.4

	(1)	(2)	(3)	(4)	(5)	(6)
	Current inventory	Replacement	Additional	Total number of units (2 + 3)	Unit cost	Total cost (4 x 5)
(c) <i>Data-processing equipment</i>						
Desktop computers		4		4	1.70	6.8
Subtotal		4		4		6.8
Freight at 15 per cent						1.0
Subtotal plus freight						7.8
Subtotal, line 9 (c)						7.8
(d) <i>Generators</i>						-
(e) <i>Observation equipment</i>						-
(f) <i>Petrol tank plus metering equipment</i>						-
(g) <i>Water and septic tanks</i>						-
(h) <i>Medical and dental equipment</i>						-
(i) <i>Accommodation equipment</i>						-
Tools, beds, tables, chairs, air conditioners						32.0
(j) <i>Miscellaneous equipment</i>						-
(k) <i>Field defence equipment</i>						-
(l) <i>Water-purification equipment</i>						-
(m) <i>Refrigeration equipment</i>						-
(n) <i>Spare parts, repair and maintenance</i>						-
Total, line 9						59.4
10. <i>Supplies and services</i>						-
11. <i>Election-related supplies and services</i>						-
12. <i>Public information programmes*</i>						-
13. <i>Training programmes</i>						-
14. <i>Mine-clearing programmes</i>						-
15. <i>Assistance for disarmament and demobilization</i>						-
16. <i>Air and surface freight</i>						-
17. <i>United Nations Logistics Base, Brindisi</i>						-
18. <i>Support account for peacekeeping operations</i>						-
19. <i>Staff assessment</i>						-
Total, lines 1-19						345.1

* Additional information is provided in section D of the present annex.

D. Supplementary information for the period from 1 January to 30 June 1998

1. The supplementary information provided below refers to the cost estimates shown in column 3 of annex I for the period from 1 January to 30 June 1998. The requirements for the previous six months (column 2 of annex I) reflect actual expenditures.

2. *Military contingents.* Twelve of the 50 military staff officers who served with UNTMIH were repatriated in January 1998. A total of \$20,400 has been provided under this heading for their repatriation travel as well as other related costs for the period from 1 January 1998 until the date of repatriation.

3. *Civilian police.* The authorized civilian police strength totals 300, consisting of 160 civilian police officers and a formed unit of 140 officers. The formed unit includes a 90-strong special police unit supported by 30 officers to secure the camp on a 24-hour basis, 10 officers constituting the command structure and 10 officers to ensure first-line maintenance.

A total of 287 civilian police were deployed at the beginning of 1998. Provision has therefore been made under this heading for mission subsistence allowance at \$124 per day for 30 days each in respect of the 13 civilian police yet to be deployed (\$48,400), at \$87 per day for 27,803 person-days (\$2,418,900), within-mission travel at \$1,300 per month (\$7,800), deployment travel for 13 civilian police (\$35,100) and a clothing and equipment allowance at \$200 per annum (\$15,700) for police officers who are not part of the formed unit. Provision has also been made for the 140-strong formed unit for civilian police cost reimbursement (\$891,000) and clothing and equipment allowance (\$58,800) at the standard rates payable to Governments for troops, as well as for welfare (\$14,500), rations (\$237,700), daily allowance (\$32,400) and rotation travel (\$274,400).

4. *International staff salaries.* Salaries of internationally recruited staff are estimated on the basis of standard cost rates for New York. Additionally, Professional staff salaries have been adjusted to take into account non-entitlement to post adjustment in respect of 19 staff who are classified as mission appointees.

5. *Alteration and renovation of premises.* The renovation of ten Haitian National Police stations where the mission's police advisers will be working will be undertaken by local contractors at an estimated cost of \$200,000. The work to be carried out includes proper electrical installations to ensure a safe working environment. Provision has also been made under this heading in the amount of \$32,000 for the installation of a new security fence and posts at Camp Maple Leaf.

6. *Purchase of vehicles.* No new vehicles were purchased for UNMIH. All of the mission's transport requirements were met from either the transfer of vehicles from other missions or the purchase of used vehicles from the Multinational Force. The entire MIPONUH (ex-UNMIH) vehicle fleet, with the exception of one vehicle manufactured in 1993, is over five years of age and the mileage of 50 vehicles exceeds 150,000 kilometres. Provision is therefore made for the purchase of one replacement sedan for the Special Representative of the Secretary-General for reasons of reliability and security.

7. *Rental of vehicles.* An amount of \$242,300 has been included for the wet-lease hire of six military-type vehicles for use by the formed police unit at the rates indicated in section A of the present annex. An amount of \$68,000 has also been provided for two driver training programmes, the first in January and the second in June following the rotation of the formed unit. Each training programme will last 30 days at a cost of \$34,000, including travel and accommodation of seven instructors.

8. *Helicopter operations.* Two medium-utility helicopters, nine flight crew personnel, four ground crew personnel, fuel and aircrew subsistence allowance are being provided to MIPONUH as a voluntary contribution in kind. The estimated monthly value of these items is shown in section A of the present annex. The United Nations is responsible for the cost of third-party liability insurance at a cost of \$5,500 per annum per helicopter.
9. *Fixed-wing aircraft.* An amount of \$15,000 has been provided for one medical evacuation flight to Miami every three months at a cost of \$7,500 per flight.
10. *Communications equipment.* An amount of \$25,000 has been included to cover requirements for 50 trunking hand-held radios. Currently, there are two incompatible radio networks in operation in Port-au-Prince, the trunking system used by the civilian police and the Office of the Special Representative of the Secretary-General and the ultra-high frequency (UHF) network used by all other personnel. The radios are needed to establish the trunking network as the sole means of radio communications within Port-au-Prince to MIPONUH.
11. *Office furniture.* Provision has been made in the amount of \$10,200 for the replacement of various items of office furniture, the details of which are shown in section C of the present annex.
12. *Office equipment.* An amount of \$9,400 has been included under this heading for the replacement of non-functioning office equipment as shown in section C of the present annex.
13. *Data-processing equipment.* Requirements under this heading provide for the replacement of four computers (\$7,800). The details are shown in section C of the present annex.
14. *Accommodation equipment.* An amount of \$32,000 has been provided for the purchase of contingent-owned tools, beds, tables, chairs, air conditioners, etc. from the Government whose troops were previously deployed at Camp Maple Leaf. These items are needed for the formed police unit currently deployed at that Camp.
15. *Contractual services.* Requirements under this heading are estimated at \$37,500 per month, based on the hire of 75 local individual contractors at \$500 per person per month, to perform services in the areas of grounds keeping, equipment and vehicle maintenance, ground transportation, fuel management, liquid waste disposal and general services maintenance under the supervision of MIPONUH international staff. Additionally, the hire of local contractors to perform mortuary services, pest control, storage of hazardous materials, tailoring, boot repair, hair cutting and specialized repair work is estimated at \$17,000 per month. The detailed breakdown of personnel required is shown in annex VIII.
16. *Security services.* Requirements for 12 local security officers to safeguard the MIPONUH headquarters buildings on a 24-hour basis are estimated at \$9,000 per month. These services were previously provided by contingent personnel.
17. *Medical treatment and services.* Total requirements under this heading are estimated at \$213,000 and include treatment in Miami hospitals for one case per month, at \$25,000 per case (\$150,000), and *in situ* medical services under letter of assist arrangements at an estimated monthly cost of \$10,500 (\$63,000).
18. *Public information programmes.* Requirements under this heading are estimated at \$57,600 for the following: (a) subscriptions to news services, cable TV and international and local newspapers (\$5,000); (b) production of two "Escape Blue" television shows per month (\$21,600), including editing, duplication of tapes for broadcast on other stations and

video tapes for distribution and archival purposes; (c) production of United Nations documentary or other special projects (\$17,500); (d) purchase of accessories such as batteries, lighting equipment, microphones, etc. (\$8,400) and (e) other miscellaneous supplies (\$5,100).

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Annex III

Revised cost estimates for the period from 1 July 1998 to 30 June 1999

(Thousands of United States Dollars)

	(1)	(2)	(3)	(4)	(5)
	Total costs (2+3)	1 July - 30 November 1998	1 December 1998 - 30 June 1999	Recurrent costs	Non-recurrent costs
1. Military personnel costs					
(a) Military observers					
(b) Military contingents					
(c) Other costs pertaining to military personnel					
Contingent-owned equipment	-	-	-	-	-
Death and disability compensation	60.0	50.0	10.0	60.0	-
Subtotal	60.0	50.0	10.0	60.0	-
Total, line 1	60.0	50.0	10.0	60.0	-
2. Civilian personnel costs					
(a) Civilian police					
Civilian police cost reimbursement	891.0	742.5	148.5	891.0	-
Welfare	13.8	13.8	-	13.8	-
Rations	241.6	200.9	40.7	241.6	-
Daily allowance	33.0	27.4	5.6	33.0	-
Mission subsistence allowance	2 567.8	2 136.3	431.5	2 567.8	-
Travel costs	569.2	-	569.2	569.2	-
Clothing and equipment allowance	72.1	62.3	9.8	72.1	-
Subtotal	4 388.5	3 183.2	1 205.3	4 388.5	-
(b) International and local staff					
International staff salaries	2 488.9	1 653.6	835.3	2 488.9	-
Local staff salaries	723.3	490.8	232.5	723.3	-
Consultants	-	-	-	-	-
Overtime	-	-	-	-	-
General temporary assistance	-	-	-	-	-
Common staff costs	1 561.3	1 052.0	509.3	1 561.3	-
Mission subsistence allowance	1 479.2	985.0	494.2	1 479.2	-
Other travel costs	32.2	32.2	-	32.2	-
Subtotal	6 284.9	4 213.6	2 071.3	6 284.9	-

	(1)	(2)	(3)	(4)	(5)
	Total costs (2+3)	1 July - 30 November 1998	1 December 1998 - 30 June 1999	Recurrent costs	Non-recurrent costs
(c) <i>International contractual personnel</i>	-	-	-	-	-
(d) <i>United Nations Volunteers</i>					
Mission subsistence allowance	-	-	-	-	-
Individual service contract	588.2	367.6	220.6	588.2	-
Subtotal	588.2	367.6	220.6	588.2	-
(e) <i>Government-provided personnel</i>					
(f) <i>Civilian electoral observers</i>					
Total, line 2	11 261.6	7 764.4	3 497.2	11 261.6	-
3. Premises/accommodation					
Rental of premises	241.8	109.2	132.6	241.8	-
Alteration and renovation of premises	62.0	10.0	32.0	-	62.0
Maintenance supplies	40.0	25.0	15.0	40.0	-
Maintenance services	16.0	10.0	6.0	16.0	-
Utilities	356.3	266.0	90.3	356.3	-
Construction/prefabricated buildings	-	-	-	-	-
Total, line 3	716.1	420.2	295.9	654.1	62.0
4. Infrastructure repairs					
5. Transport operations					
Purchase of vehicles	-	-	-	-	-
Rental of vehicles	232.6	171.0	61.6	232.6	-
Workshop equipment	-	-	-	-	-
Spare parts, repairs and maintenance	499.6	405.9	93.7	487.1	12.5
Petrol, oil and lubricants	178.7	148.6	30.1	178.7	-
Vehicle insurance	79.0	49.6	29.4	79.0	-
Total, line 5	989.9	775.1	214.8	977.4	12.5
6. Air operations					
(a) <i>Helicopter operations</i>					
Hire/charter costs	1 414.2	1 178.5	235.7	1 414.2	-
Aviation fuel and lubricants	85.8	71.5	14.3	85.8	-
Positioning/depositioning costs	-	-	-	-	-
Resupply flights	-	-	-	-	-
Painting/preparation	-	-	-	-	-
Liability and war-risk insurance	5.5	4.5	1.0	5.5	-
Subtotal	1 505.5	1 254.5	251.0	1 505.5	-
(b) <i>Fixed-wing aircraft</i>					
Hire/charter costs	15.0	7.5	7.5	15.0	-
Aviation fuel and lubricants	-	-	-	-	-
Positioning/depositioning costs	-	-	-	-	-
Painting/preparation	-	-	-	-	-
Resupply flights	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)
	<i>Total costs (2+3)</i>	<i>1 July - 30 November 1998</i>	<i>1 December 1998 - 30 June 1999</i>	<i>Recurrent costs</i>	<i>Non-recurrent costs</i>
Liability and war-risk insurance	-	-	-	-	-
Subtotal	15.0	7.5	7.5	15.0	-
(c) <i>Aircrew subsistence allowance</i>	214.2	178.5	35.7	214.2	-
(d) <i>Other air operation costs</i>					
Air traffic control services and equipment	-	-	-	-	-
Landing fees and ground handling	-	-	-	-	-
Fuel storage and containers	-	-	-	-	-
Subtotal	-	-	-	-	-
Total, line 6	1 734.7	1 440.5	294.2	1 734.7	-
7. Naval operations					
8. Communications					
(a) <i>Complementary communications</i>					
Communications equipment	-	-	-	-	-
Spare parts and supplies	575.2	41.8	533.4	50.2	525.0
Workshop and test equipment	-	-	-	-	-
Commercial communications	136.0	85.0	51.0	136.0	-
Subtotal	711.2	126.8	584.4	186.2	525.0
(b) <i>Main trunking contract</i>	-	-	-	-	-
Total, line 8	711.2	126.8	584.4	186.2	525.0
9. Other equipment					
Office furniture	-	-	-	-	-
Office equipment	-	-	-	-	-
Data-processing equipment	-	-	-	-	-
Generators	-	-	-	-	-
Observation equipment	-	-	-	-	-
Petrol tank plus metering equipment	-	-	-	-	-
Water and septic tanks	-	-	-	-	-
Medical and dental equipment	-	-	-	-	-
Accommodation equipment	-	-	-	-	-
Refrigeration equipment	-	-	-	-	-
Miscellaneous equipment	-	-	-	-	-
Field defence equipment	-	-	-	-	-
Spare parts, repairs and maintenance	173.3	100.0	73.3	114.3	59.0
Water-purification equipment	-	-	-	-	-
Total, line 9	173.3	100.0	73.3	114.3	59.0
10. Supplies and services					
(a) <i>Miscellaneous services</i>					
Audit services	58.0	58.0	-	58.0	-
Contractual services	436.0	272.5	163.5	436.0	-
Data-processing services	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)
	<i>Total costs</i> (2+3)	<i>1 July - 30 November 1998</i>	<i>1 December 1998 - 30 June 1999</i>	<i>Recurrent costs</i>	<i>Non-recurrent costs</i>
Security services	72.0	45.0	27.0	72.0	-
Medical treatment and services	213.0	177.5	35.5	213.0	-
Claims and adjustments	4.7	2.6	2.1	4.7	-
Official hospitality	3.0	2.5	.5	3.0	-
Miscellaneous other services	22.0	10.0	12.0	22.0	-
Subtotal	808.7	568.1	240.6	808.7	-
(b) <i>Miscellaneous supplies</i>					
Stationery and office supplies	52.0	39.3	12.7	52.0	-
Medical supplies	-	-	-	-	-
Sanitation and cleaning materials	34.6	26.2	8.4	34.6	-
Subscriptions	1.6	1.0	.6	1.6	-
Electrical supplies	-	-	-	-	-
Ballistic-protective blankets for vehicles	-	-	-	-	-
Uniform items, flags and decals	-	-	-	-	-
Field defence stores	-	-	-	-	-
Operational maps	-	-	-	-	-
Quartermaster and general stores	53.5	44.5	9.0	53.5	-
Subtotal	141.7	111.0	30.7	141.7	-
Total, line 10	950.4	679.1	271.3	950.4	-
11. Election-related supplies and services					
12. Public information programmes					
Equipment	-	-	-	-	-
Materials and supplies	-	-	-	-	-
Contractual services	24.5	24.5	-	24.5	-
Department of Public Information production costs	-	-	-	-	-
Total, line 12	24.5	24.5	-	24.5	-
13. Training programmes					
14. Mine-clearing programmes					
15. Assistance for disarmament and demobilization					
16. Air and surface freight					
Transport of contingent-owned equipment	-	-	-	-	-
Military airlifts	-	-	-	-	-
Commercial freight and cartage	1 157.5	2.5	1 155.0	-	1 157.5
Total, line 16	1 157.5	2.5	1 155.0	-	1 157.5
17. United Nations Logistics Base, Brindisi	-	-	-	-	-
18. Support account for peace-keeping operations	-	-	-	-	-
19. Staff assessment					
Staff assessment, international staff	731.3	490.7	240.6	731.3	-

	(1)	(2)	(3)	(4)	(5)
	<i>Total costs (2+3)</i>	<i>1 July - 30 November 1998</i>	<i>1 December 1998 - 30 June 1999</i>	<i>Recurrent costs</i>	<i>Non-recurrent costs</i>
Staff assessment, local staff	14.3	9.7	4.6	14.3	-
Total, line 19	745.6	500.4	245.2	745.6	-
Total, lines 1-19	18 524.8	11 883.5	6 641.3	16 708.8	1 816.0
20. Income from staff assessment	(745.6)	(500.4)	(245.2)	(745.6)	-
21. Voluntary contributions in kind (budgeted)	(1 714.2)	(1 428.5)	(285.7)	(1 714.2)	-
Total, lines 20-21	(2 459.8)	(1 928.9)	(530.9)	(2 459.8)	-
Gross requirements	16 810.6	10 455.0	6 355.6	14 994.6	1 816.0
Net requirements	16 065.0	9 954.6	6 110.4	14 249.0	1 816.0
22. Voluntary contributions in kind (non-budgeted)	-	-	-	-	-
Total resources	16 065.0	9 954.6	6 110.4	14 249.0	1 816.0

Annex IV

**Revised cost estimates for the period from 1 July 1998 to
30 June 1999: supplementary information**

A. Mission-specific costs and ratios

Description	Previous submission	Average strength	Proposed estimates			Ratio	Explanation
			Unit or daily cost	Monthly cost	Annual cost		
			(United States dollars)				
1. Mission subsistence allowance							
(a) First 30 days			124			Reviewed by the Office of Human Resources Management in October 1994.	
(b) After 30 days			87				
2. Travel costs							
Civilian police			2 700			Includes provision for 50 kilograms of baggage.	
Formed unit			980				
3. Within mission travel							
Civilian police				1 300		Accommodation allowance in respect of duty-related travel.	
4. Rations							
Rations			9			Required for 140-strong formed police unit.	
Bottled water			0.38				
5. Civilian personnel							
(a) 1 July-31 December 1998							
Civilian police		300				Includes 140-strong formed unit.	
International staff		74					
Local staff		133					
United Nations Volunteers		17					
(b) 1-31 January 1999							
International staff		60					
Local staff		103					
United Nations Volunteers		17					
(c) 1-28 February 1998							
International staff		33					
Local staff		79					
United Nations Volunteers		17					
(d) 1 March-30 June 1999							
International staff		4				In New York.	

Description	Previous submission	Average strength	Proposed estimates			Ratio	Explanation
			Unit or daily cost	Monthly cost	Annual cost		
			(United States dollars)				
6. Local staff							
Net salary				738			Effective 1 January 1997.
Common staff costs				52			
Staff assessment				175			
7. Other travel costs							
Travel from New York to MIPONUH				1 490			Airfare at \$750 and daily subsistence allowance (DSA) at \$148 per day for 5 days.
Travel from MIPONUH to New York				1 825			Airfare at \$750 and DSA at \$215 per day for 5 days.
Travel within the mission area				2 000			Payment of food and accommodation allowance for duty-related travel.
Office of Internal Oversight Services			5 600				Visit by 2 auditors for 14 days.
8. United Nations Volunteers				4 325			
9. Rental of premises							
Headquarters offices				12 500			1 July 1998-28 February 1999.
Garage				2 750			<i>Idem.</i>
Sewage dumps				4 600			<i>Idem.</i>
Outposts				2 000			1 July-31 December 1998.
Warehouse				4 000			1 December 1998-28 February 1999.
Storage of mission files					20 000		Required for 3 years.
10. Maintenance supplies				5 000			
11. Maintenance services				2 000			
12. Utilities							
Electricity				6 000			
Water				500			
Oil and coke				500			
Generator fuel				46 200			1 July-31 December 1998.
Generator fuel				11 550			1 January-28 February 1999.
13. Vehicles							
Civilian-pattern		207					United Nations-owned.
Special purpose		39					<i>Idem.</i>
Rented		6					

Description	Previous submission	Average strength	Proposed estimates			Ratio	Explanation
			Unit or daily cost	Monthly cost	Annual cost		
			(United States dollars)				
14. Rental of vehicles							
Military-type vehicles				34 200			Under wet-lease arrangements.
Forklifts							Additional information provided in section C of the present annex.
15. Spare parts and repair and maintenance of vehicles							
Civilian pattern				330			
Refurbishment at the United Nations Logistics Base, Brindisi			12 500				
16. Petrol							
Civilian-pattern			3.59				18.5 litres per day at \$0.19 per litre plus 2 per cent for lubricants.
Rented				450			
17. Vehicle insurance							
Civilian-pattern					474		
Rented					400		
18. Helicopters							
MI-8		2					
Monthly flying hours		110					
Helicopter rental				235 700			Provided as voluntary contribution in kind.
Helicopter fuel				14 300			<i>Idem.</i>
Aircrew subsistence allowance				35 700			<i>Idem.</i>
Liability insurance					11 000		United Nations responsibility.
19. Fixed-wing aircraft							
Medevac charted flight				7 500			Requirements are estimated at one flight every three months.
20. Communication spare parts and supplies							
Maintenance of MIPONUH				8 360			
Liquidation of MIPONUH				2 800			
Refurbishment at United Nations Logistics Base, Brindisi			525 000				
21. Commercial communications							
Transponder lease				14 000			
Telephone				3 000			

Description	Previous submission	Average strength	Proposed estimates			Ratio	Explanation
			Unit or daily cost	Monthly cost	Annual cost		
			(United States dollars)				
22. Other equipment spare parts							
Maintenance of MIPONUH				20 000			
Liquidation of MIPONUH				38 100			
Refurbishment at United Nations Logistics Base, Brindisi			59 000				
23. Contractual services							
Maintenance services				37 500			
Camp services				17 000			
24. Security services				9 000			For MIPONUH headquarters.
25. Medical treatment and services							
Medical treatment in Miami				25 000			One case per month.
Medical services in the mission area.				10 500			Under letters of assist.
26. Hospitality				500			
27. Miscellaneous other services				2 000			Includes banking charges.
28. Public information programmes							
Subscriptions				840			News services, cable TV.
Television shows				3 600			Two "Escape Bleu" shows per month.
Supplies/services				460			
29. Commercial freight							
Shipment to Brindisi			1 000 000				
Packing material			150 000				
Other freight costs			5 000				

B. Supplementary information: maintenance of the United Nations Civilian Police Mission in Haiti

The cost estimates for the maintenance of MIPONUH for the period from 1 July to 30 November 1998 are based on the cost parameters contained in section A of the present annex.

C. Supplementary information: liquidation of the United Nations Civilian Police Mission in Haiti

1. The liquidation of MIPONUH will be carried out over a seven-month period, from 1 December 1998 to 28 February 1999 in the mission area and from 1 March to 30 June 1999 in New York.
2. *Civilian police.* It is anticipated that all 300 civilian police will be repatriated by 31 December 1998. The cost estimates provide for their maintenance through the end of December as well as repatriation of 160 civilian police officers (\$432,000) and the 140-person formed unit (\$137,200) based on the rates shown in section A of the present annex.
3. *International and local staff.* Provision is made under this heading for international and local staff based on the drawdown of personnel shown in annex VI.B. The breakdown of international staff by level is shown in the table below.

Table
Requirements for international staff

Level	December 1998	January 1999	February 1999	March-June 1999
D-2	1	—	—	—
D-1	2	1	1	1
P-5	2	2	1	—
P-4	9	7	3	—
P-3	9	5	4	1
P-2	2	2	1	—
FS	23	21	10	—
GS (PL)	—	—	—	—
GS (OL)	21	17	8	2
SS	5	5	5	—
Total	74	60	33	4

4. *Alteration and renovation of premises.* Provision has been made in the amount of \$52,000 for renovations of the headquarters building and outstations before returning the properties to their owners.

5. *Rental of vehicles.* In addition to the requirement for six military-type vehicles for the month of December (\$34,200), there is a need to rent forklifts (\$27,400) in connection with the liquidation of the mission. The cost estimates provide for the rental of the following

forklifts: (a) one 13-ton forklift at \$350 per day for 21 days (\$7,400); (b) one 23.5-ton forklift at \$500 per day for 35 days (\$17,500) and (c) one 36-ton forklift at \$100 an hour for 25 hours (\$2,500).

6. *Motor vehicle spare parts, repairs and maintenance.* The cost estimates provide for the maintenance of 246 United Nations-owned vehicles (\$81,200) as well as for the refurbishment of the mission's vehicles that are to be sent to Brindisi (\$12,500). The latter amount is based on 30 per cent of the residual value of the vehicles that are to be refurbished in Brindisi.

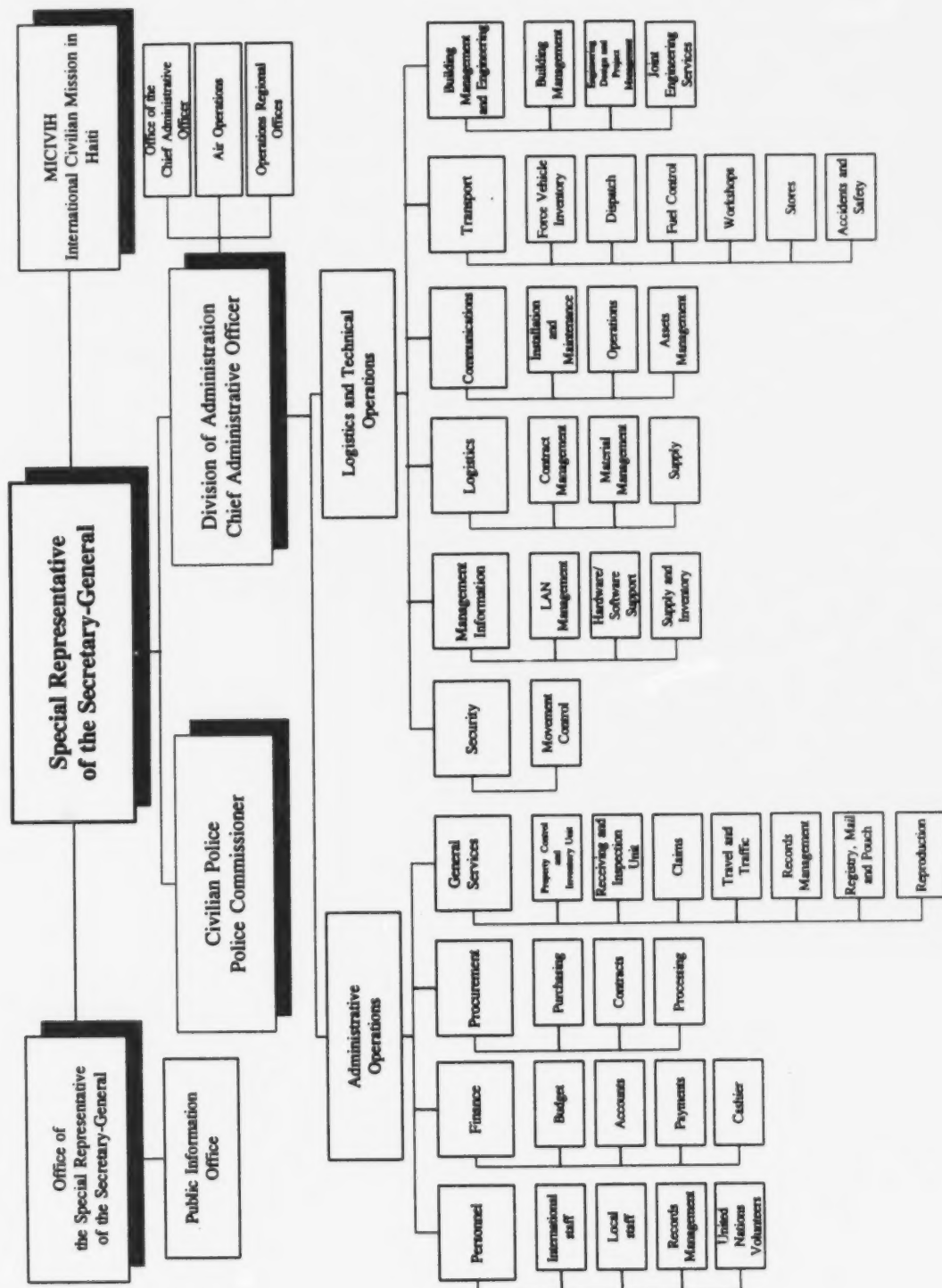
7. *Communication spare parts and supplies.* Provision has been made in the amount of \$533,400 for maintenance of communications equipment during the liquidation period (\$8,400) and for the refurbishment of communications equipment that will be sent to Brindisi (\$525,000). The latter amount is based on 30 per cent of the residual value of the equipment that is to be refurbished in Brindisi.

8. *Other equipment spare parts, repairs and maintenance.* An amount of \$73,000 has been included under this heading for the maintenance of office equipment, data-processing equipment, generators and water purification equipment during the liquidation period (\$14,300) and for the refurbishment of engineering and other equipment that will be sent to Brindisi (\$59,000). The cost of refurbishment has been calculated at 30 per cent of the residual value of the equipment that is to be refurbished in Brindisi.

9. *Commercial freight and cartage.* Requirements under this heading are estimated at \$1,155,000 for the following: (a) the charter of one ship to transport United Nations-owned equipment to the United Nations Logistics Base, Brindisi (\$1,000,000); (b) packing material (\$150,000) and (c) other commercial freight charges (\$5,000).

Annex V

Organizational chart



Annex VI

Deployment of military and civilian personnel

A. For the period from 1 July 1997 to 30 June 1998

Personnel category	Authorized	July 1997	August 1997	September 1997	October 1997	November 1997	December 1997	January 1998	February 1998	March 1998	April 1998	May 1998	June 1998
Military observers	-	-	-	-	-	-	-	-	-	-	-	-	-
Military contingents													
UNSMIH	500	500	62	-	-	-	-	-	-	-	-	-	-
UNSMIH trust fund	800	799	-	-	-	-	-	-	-	-	-	-	-
UNTMIH	50	-	50	50	50	34	8	8	-	-	-	-	-
UNTMIH trust fund	1 145	-	1 166	1 111	1 114	1 140	719	208	-	-	-	-	-
MIPONUH	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal		1 299	1 278	1 161	1 164	1 190	733	216	-	-	-	-	-
Civilian police													
UNSMIH	300	208	-	-	-	-	-	-	-	-	-	-	-
UNTMIH	250	-	210	241	228	156	-	-	-	-	-	-	-
MIPONUH	300	-	-	-	-	-	278	287	287	300	300	300	300
Subtotal		208	210	241	228	156	278	287	287	300	300	300	300
International staff													
UNSMIH	119	108	29	-	-	-	-	-	-	-	-	-	-
UNSMIH trust fund	17	16	-	-	-	-	-	-	-	-	-	-	-
UNTMIH	51	-	51	49	49	48	5	-	-	-	-	-	-
UNTMIH trust fund	45	-	45	44	44	43	-	-	-	-	-	-	-
MIPONUH	74	-	-	-	-	-	74	74	74	74	74	74	74
Subtotal		124	125	93	93	91	79	74	74	74	74	74	74
Local staff													
UNSMIH	156	148	8	-	-	-	-	-	-	-	-	-	-
UNSMIH trust fund	28	28	-	-	-	-	-	-	-	-	-	-	-
UNTMIH	96	-	94	95	96	96	-	-	-	-	-	-	-
UNTMIH trust fund	80	-	80	80	80	80	-	-	-	-	-	-	-
MIPONUH	133	-	-	-	-	-	132	133	132	133	133	133	133
Subtotal		176	182	175	176	176	132	133	132	133	133	133	133

Personnel category	Authorized	July 1997	August 1997	September 1997	October 1997	November 1997	December 1997	January 1998	February 1998	March 1998	April 1998	May 1998	June 1998
United Nations Volunteers													
UNSMIH	14	13	-	-	-	-	-	-	-	-	-	-	-
UNSMIH trust fund	6	6	-	-	-	-	-	-	-	-	-	-	-
UNTMIH	8	-	8	8	8	8	-	-	-	-	-	-	-
UNTMIH trust fund	6	-	5	5	5	5	-	-	-	-	-	-	-
MIPONUJH	17	-	-	-	-	-	11	11	12	17	17	17	17
Subtotal		19	13	13	13	13	11	11	12	17	17	17	17

B. For the period from 1 July 1998 to 30 June 1999

Personnel category	July 1998	August 1998	September 1998	October 1998	November 1998	December 1998	January 1999	February 1999	March 1999	April 1999	May 1999	June 1999
Military observers	-	-	-	-	-	-	-	-	-	-	-	-
Military contingents	-	-	-	-	-	-	-	-	-	-	-	-
Civilian police												
MIPONUH	300	300	300	300	300	-	-	-	-	-	-	-
Liquidation	-	-	-	-	-	300	-	-	-	-	-	-
Subtotal	300	300	300	300	300	300	-	-	-	-	-	-
International staff												
MIPONUH	74	74	74	74	74	-	-	-	-	-	-	-
Liquidation	-	-	-	-	-	74	60	33	4	4	4	4
Subtotal	74	74	74	74	74	74	60	33	4	4	4	4
Local staff												
MIPONUH	133	133	133	133	133	-	-	-	-	-	-	-
Liquidation	-	-	-	-	-	133	103	79	-	-	-	-
Subtotal	133	133	133	133	133	133	103	79	-	-	-	-
United Nations Volunteers												
MIPONUH	17	17	17	17	17	-	-	-	-	-	-	-
Liquidation	-	-	-	-	-	17	17	17	-	-	-	-
Subtotal	17	17	17	17	17	17	17	17	-	-	-	-

Annex VII

**United Nations Transition Mission in Haiti and United Nations Civilian Police
Mission in Haiti staffing tables**

	Professional and above								General Service and other categories					Local	UNV	Grand total
	USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1	Total	FS	PL	OL	SS	Total		
Office of the Special Representative of the Secretary-General																
UNTMIH																
Special Representative of the Secretary-General	1	-	-	-	-	-	-	-	1	-	-	-	-	-	-	1
Deputy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Political advisers	-	-	-	-	1	2	-	-	3	-	-	-	-	-	1	4
Legal advisers	-	-	-	-	-	1	1	-	2	-	-	1	-	1	-	3
Public information/Spokesperson	-	-	-	-	-	1	1	-	2	-	-	3	-	3	5	10
Protocol Officer	-	-	-	-	1	-	-	-	1	-	-	-	-	-	1	2
Subtotal	1	-	-	-	2	4	2	-	9	-	-	4	-	4	7	20
MIPONUH																
Special Representative of the Secretary-General	-	-	1	-	-	-	-	-	1	-	-	1	-	1	2	4
Deputy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Political advisers	-	-	-	-	1	-	2	-	3	-	-	1	-	1	3	7
Legal advisers	-	-	-	-	-	1	-	-	1	-	-	-	-	-	2	3
Public information/Spokesperson	-	-	-	-	-	1	-	-	1	-	-	1	-	1	2	4
Protocol Officer	-	-	-	-	-	1	-	-	1	-	-	1	-	1	-	2
Subtotal	-	-	1	-	1	3	2	-	7	-	-	4	-	4	9	20
Office of the Force Commander																
UNTMIH																
Force Commander	-	-	1	-	-	-	-	-	1	-	-	1	-	1	-	2
Civilian Police	-	-	-	1	-	-	-	-	1	1	-	-	-	1	11	13
Contingent support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	1	1	-	-	-	-	2	1	-	1	-	2	11	15
MIPONUH																
Force Commander	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Civilian Police	-	-	-	1	-	-	-	-	1	-	-	2	-	2	8	11
Contingent support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	1	-	-	-	-	1	-	-	2	-	2	8	11
Administrative Operations																
Office of the Chief Administrative Officer																
UNTMIH																
Chief Administrative Officer	-	-	-	1	-	-	-	-	1	-	-	-	-	-	1	2
Air Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MICIVIH Liaison	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	1	-	-	-	-	1	-	-	-	-	-	1	2
MIPONUH																
Chief Administrative Officer	-	-	-	1	1	-	1	-	3	2	-	1	-	3	4	10
Air Operations	-	-	-	-	-	-	1	1	2	-	-	-	-	-	-	3
MICIVIH Liaison	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	1	1	-	2	1	5	2	-	1	-	3	4	13

	Professional and above								General Service and other categories					Local staff		UNV	Grand total
	USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1	Total	FS	PL	OL	SS	Total			
Administrative Services																	
UNTMH																	
Finance	-	-	-	-	1	-	1	-	2	-	-	4	-	4	1	-	7
Personnel	-	-	-	-	1	-	-	-	1	1	-	1	-	2	2	-	5
Procurement	-	-	-	-	1	-	-	-	1	1	-	1	-	2	2	-	5
General Services	-	-	-	-	-	-	1	1	2	1	-	-	-	1	10	-	13
Subtotal	-	-	-	-	3	-	2	1	6	3	-	6	-	9	15	-	30
MIPONUH																	
Finance	-	-	-	-	-	1	1	1	3	3	-	3	-	6	3	-	12
Personnel	-	-	-	-	-	1	-	-	1	1	-	3	-	4	4	-	9
Procurement	-	-	-	-	-	-	1	-	1	3	-	-	-	3	2	1	7
General Services	-	-	-	-	-	1	1	-	2	-	-	3	-	3	12	-	17
Subtotal	-	-	-	-	-	3	3	1	7	7	-	9	-	16	21	1	45
Logistics and Technical Operations																	
UNTMH																	
Logistics	-	-	-	-	-	-	-	-	-	1	-	2	-	3	2	-	5
Movement Control	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	-	10
Communications	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	2	12
Transport	-	-	-	-	-	1	-	-	1	-	-	1	-	1	33	5	40
Management Information Systems	-	-	-	-	-	-	1	-	1	-	-	-	-	-	2	1	4
Security Services	-	-	-	-	-	-	-	-	-	1	-	2	6	9	5	-	14
Subtotal	-	-	-	-	-	1	1	-	2	2	-	5	6	13	62	8	85
MIPONUH																	
Logistics	-	-	-	-	-	1	-	-	1	-	-	3	-	3	5	1	10
Movement Control	-	-	-	-	-	-	1	-	1	1	-	-	-	1	-	-	2
Engineering	-	-	-	-	-	1	-	-	1	1	-	1	-	2	17	5	25
Communications	-	-	-	-	-	-	-	-	-	6	-	1	-	7	9	3	19
Transport	-	-	-	-	-	1	-	-	1	6	-	-	-	6	49	5	61
Management Information Systems	-	-	-	-	-	-	1	-	1	-	-	-	-	-	5	1	7
Security Services	-	-	-	-	-	-	-	-	-	-	-	-	5	5	6	-	11
Subtotal	-	-	-	-	-	3	2	-	5	14	-	5	5	24	91	15	135
Subtotal, Administrative																	
Current	-	-	-	1	3	1	3	1	9	5	-	11	6	22	78	8	117
Proposed	-	-	-	1	1	6	7	2	17	23	-	15	5	43	116	17	193
Regional Administrative Offices																	
UNTMH																	
MIPONUH																	
Total																	
UNTMH	1	-	1	2	5	5	5	2	21	7	-	17	6	30	96	8	155
MIPONUH	-	-	1	2	2	9	9	2	25	23	-	21	5	49	133	17	224

Annex VIII**Contractual services: requirements for individual contractors**

<i>Office</i>	<i>Functional title</i>	<i>Number of persons</i>
Police Commissioner's Office	Cleaners	3
Engineering	Camp manager	1
	Carpenter	1
	Electricians	2
	Generator mechanics	3
	Air-conditioner technicians	3
	Plumbers	2
	Water purification technician	1
	Welders	2
	Warehouse worker	1
	Truck driver	1
	Labourers	2
General Services	Messenger	1
Logistics	Forklift operators	2
	Refuellers/drivers	9
	Labourers	4
	Truck drivers	7
	Cooks	5
Transport	Kitchen helpers	11
	Heavy-duty mechanics	9
	Truck drivers	1
	Dispatcher/driver	1
	Supply/data entry clerk	1
	Vehicle welder	1
	Stores assistant	1
Total		75

Annex IX

Resources made available and operating costs for the period from 1 July 1996 to 30 June 1998

(United States dollars)

	Gross	Net
A. Summary of resources		
<i>1. Resources</i>		
1 July to 30 November 1996 Appropriation (resolution 51/15)	28 704 200	27 506 000
1 December 1996 to 30 June 1997 Appropriation (decision 51/459)	27 400 800	26 202 600
1 July 1997 to 15 March 1998 Appropriation (resolution 51/15 B)	15 091 000	14 478 400
1 December 1997 to 30 June 1998 Commitment (resolution 49/233 A)	9 237 300	8 805 800
Voluntary contributions in kind	1 999 900	1 999 900
Total, line 1	82 433 200	78 992 700
<i>2. Operating costs</i>		
1 July 1996 to 30 June 1997 Expenditure	46 988 000	45 428 900
1 July 1997 to 30 June 1998 Expenditure	24 328 300	23 284 200
Voluntary contributions in kind	1 999 900	1 999 900
Total, line 2	73 316 200	70 713 000
Total, 1 less 2	9 117 000	8 279 700
<i>3. Credits applied to Member States</i>		
Total, line 3	—	—
<i>4. Unencumbered balance (1 less 2 and 3)</i>		
	9 117 000	8 279 700
B. Cash position		
<i>1. Income</i>		
Assessed contributions received as at 28 February 1998	59 670 087	59 670 087
Voluntary contributions in kind	1 999 900	1 999 900
Voluntary contributions in cash	582	582
Interest income	399 000	399 000
Miscellaneous income	333 000	333 000
Total, line 1	62 402 569	62 402 569

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	<i>Gross</i>	<i>Net</i>
2. <i>Less: total operating costs</i> (Total, Item A.2.)	(73 316 200)	(70 713 000)
3. <i>Projected operating deficit</i> (1 less 2)	(10 913 631)	(8 310 431)

Annex X

Voluntary and trust fund contributions

A. Voluntary contributions

(United States dollars)

A. Contribution in cash

UNSMIH

Cyprus

582

B. Contribution in kind

MIPONUH

United States of America

1 December 1997-30 June 1998

1 999 900

1 July-31 December 1998

1 714 200

Total**3 714 682**

B. Trust fund contributions

(United States dollars)

	<i>Paid</i>	<i>Pledged</i>
Trust fund to provide goods and services to the international police monitoring programme and other specifically designated purposes in Haiti		
Japan	3 000 000	—
Luxembourg	50 501	—
Republic of Korea	200 000	—
Subtotal	3 250 501	—
Trust fund for the enhancement of the capacity of the United Nations Support Mission in Haiti		
Canada	6 557 122	—
United States of America	26 325 780	—
Transfer to UNTMIH trust fund	(1 000 000)	—
Subtotal	31 882 902	—
Trust fund for the enhancement of the capacity of the United Nations Transition Mission in Haiti		
Canada	1 882 600	—
United States of America	6 416 100	—
Transfer from UNSMIH trust fund	1 000 000	—
Subtotal	9 298 700	—
Total	44 432 103	—